



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1167
Principal:	Rob Rush
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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

WANAKA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Wanaka Primary School

Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Francis Jare

Full Name of Presiding Member

[Signature]
Signature of Presiding Member

26 / 5 / 26

Date:

Robin Rush

Full Name of Principal

[Signature]
Signature of Principal

26/05/2026

Date:

Wanaka Primary School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Francis Jasper	Presiding Member	Elected	Sep 2028
Robin Rush	Principal	ex Officio	
Melissa McFarlane	Parent Representative	Elected	Sept 2026
Tom Syben	Parent Representative	Elected	Sep 2028
Ana Amador	Parent Representative	Elected	Sep 2028
Coral Potter	Staff Representative	Elected	Sep 2028
Fiona Moir	Parent Representative	Elected	Sep 2028
Brendon Hearle	Presiding Member	Co-opted	Sep 2025
Karina Sharpe	Staff Representative	Elected	Sep 2025
Stephanie Welch	Parent Representative	Elected	Sep 2025
Mitch Campbell	Parent Representative	Elected	Sep 2025
In attendance			
Anna Hannah-Jones	Secretary		

Wanaka Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

		2025	2025	2024
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	5,648,072	6,172,250	5,430,127
Locally Raised Funds	3	224,570	208,200	266,838
Interest		14,577	20,000	34,358
Total Revenue		5,887,219	6,400,450	5,731,323
Expense				
Locally Raised Funds	3	45,920	30,500	32,250
Learning Resources	4	3,611,617	3,907,810	3,508,685
Administration	5	314,492	287,350	314,357
Interest		4,251	-	2,043
Property	6	1,863,290	2,178,700	2,073,122
Loss on Disposal of Property, Plant and Equipment		978	-	2,727
Total Expense		5,840,548	6,404,360	5,933,184
Net Surplus / (Deficit) for the year		46,671	(3,910)	(201,861)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		46,671	(3,910)	(201,861)

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

Wanaka Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		2,760,885	2,760,885	2,962,746
Total comprehensive revenue and expense for the year		46,671	(3,910)	(201,861)
Contribution - Furniture and Equipment Grant		32,682	-	-
Equity at 31 December		2,840,238	2,756,975	2,760,885
Accumulated comprehensive revenue and expense		2,840,238	2,756,975	2,760,885
Equity at 31 December		2,840,238	2,756,975	2,760,885

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.

Wanaka Primary School

Statement of Financial Position

As at 31 December 2025

		2025	2025	2024
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	834,338	684,218	689,128
Accounts Receivable	8	361,314	330,422	330,422
GST Receivable		15,862	10,040	10,040
Prepayments		39,695	33,384	33,384
Funds Receivable for Capital Works Projects	15	-	382	382
		1,251,209	1,058,446	1,063,356
Current Liabilities				
Accounts Payable	10	378,154	366,754	366,754
Revenue Received in Advance	11	-	12,080	12,080
Provision for Cyclical Maintenance	12	54,913	48,705	-
Finance Lease Liability	13	16,541	16,310	16,310
Funds held in Trust	14	8,801	9,463	9,463
Funds held for Capital Works Projects	15	55,145	89,336	89,336
Funds Held on Behalf of the COPSSA Cluster	16	43,477	50,119	50,119
		557,031	592,767	544,062
Working Capital Surplus		694,178	465,679	519,294
Non-current Assets				
Property, Plant and Equipment	9	2,330,635	2,387,285	2,377,285
		2,330,635	2,387,285	2,377,285
Non-current Liabilities				
Provision for Cyclical Maintenance	12	156,260	89,291	128,996
Finance Lease Liability	13	28,315	6,698	6,698
		184,575	95,989	135,694
Net Assets		2,840,238	2,756,975	2,760,885
Equity		2,840,238	2,756,975	2,760,885

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

Wanaka Primary School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,049,375	898,250	1,168,180
Locally Raised Funds		228,087	208,200	255,186
Goods and Services Tax (net)		(5,822)	-	(59,534)
Payments to Employees		(442,463)	(441,450)	(707,785)
Payments to Suppliers		(577,785)	(529,910)	(613,564)
Interest Paid		(4,251)	-	(2,043)
Interest Received		18,078	20,000	33,651
Net cash from Operating Activities		265,219	155,090	74,091
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(93,218)	(160,000)	(111,375)
Net cash (to) Investing Activities		(93,218)	(160,000)	(111,375)
Cash flows from Financing Activities				
Furniture and Equipment Grant		32,682	-	-
Finance Lease Payments		(12,383)	-	(19,653)
Funds Administered on Behalf of Other Parties		(47,090)	-	(96,415)
Net cash (to) Financing Activities		(26,791)	-	(116,068)
Net increase/(decrease) in cash and cash equivalents		145,210	(4,910)	(153,352)
Cash and cash equivalents at the beginning of the year	7	689,128	689,128	842,480
Cash and cash equivalents at the end of the year	7	834,338	684,218	689,128

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.

Wanaka Primary School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. 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 12.

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 9.

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 13. 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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. 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	10-75 years
Furniture and Equipment	3-15 years
Information and Communication Technology	2-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.9. Impairment of property, plant and equipment

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

Non cash generating assets

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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.

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

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

1.10. 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.

1.11. 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, 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.

1.12. 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.

1.13. 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.

1.14. 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.

1.15. 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.

1.16. 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 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.17. Financial Instruments

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

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

1.18. 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.

1.19. Budget Figures

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

1.20. 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	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,042,432	893,250	974,226
Teachers' Salaries Grants	3,062,889	3,360,000	2,790,506
Use of Land and Buildings Grants	1,507,247	1,914,000	1,651,023
Other Government Grants	35,504	5,000	14,372
	<u>5,648,072</u>	<u>6,172,250</u>	<u>5,430,127</u>

3. Locally Raised Funds

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations and Bequests	120,475	132,000	147,392
Trading	492	-	-
Other Revenue	103,603	76,200	119,446
	<u>224,570</u>	<u>208,200</u>	<u>266,838</u>
Expense			
Extra Curricular Activities Costs	45,585	30,500	32,250
Trading	335	-	-
	<u>45,920</u>	<u>30,500</u>	<u>32,250</u>
Surplus for the year Locally Raised Funds	<u>178,650</u>	<u>177,700</u>	<u>234,588</u>

4. Learning Resources

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	97,231	104,300	104,110
Information and Communication Technology	24,168	34,360	18,202
Employee Benefits - Salaries	3,285,043	3,592,650	3,150,526
Staff Development	20,276	25,000	34,597
Depreciation	183,014	150,000	199,879
Other Learning Resources	1,885	1,500	1,371
	<u>3,611,617</u>	<u>3,907,810</u>	<u>3,508,685</u>

5. Administration

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	11,170	5,500	11,140
Board Fees and Expenses	9,352	7,000	30,381
Operating Leases	7,733	16,300	1,767
Other Administration Expenses	40,113	36,650	34,069
Employee Benefits - Salaries	210,646	193,800	210,125
Insurance	29,873	22,600	21,646
Service Providers, Contractors and Consultancy	5,605	5,500	5,229
	<u>314,492</u>	<u>287,350</u>	<u>314,357</u>

6. Property

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	78,767	75,000	70,976
Cyclical Maintenance	82,177	9,000	20,749
Heat, Light and Water	63,877	60,000	58,020
Rates	27,911	20,500	23,029
Repairs and Maintenance	44,925	37,200	121,434
Use of Land and Buildings	1,507,247	1,914,000	1,651,023
Employee Benefits - Salaries	13,091	15,000	83,543
Other Property Expenses	45,295	48,000	44,348
	<u>1,863,290</u>	<u>2,178,700</u>	<u>2,073,122</u>

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

7. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	605,420	463,629	468,539
Short-term Bank Deposits	228,918	220,589	220,589
Cash and cash equivalents for Statement of Cash Flows	<u>834,338</u>	<u>684,218</u>	<u>689,128</u>

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

Of the \$834,338 Cash and Cash Equivalents, \$107,423 is subject to restrictions for the following reasons:

- \$55,145 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 15.
- \$8,801 of Funds Held in Trust is held by the School, as disclosed in note 14.
- \$43,477 is held by the School on behalf of the COPSSA cluster. See note 16 for details of the revenue and expenditure of the cluster.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	11,768	27,527	27,527
Receivables from the Ministry of Education	33,427	8,620	8,620
Interest Receivable	2,502	6,003	6,003
Teacher Salaries Grant Receivable	313,617	288,272	288,272
	<u>361,314</u>	<u>330,422</u>	<u>330,422</u>
Receivables from Exchange Transactions	14,270	33,530	33,530
Receivables from Non-Exchange Transactions	347,044	296,892	296,892
	<u>361,314</u>	<u>330,422</u>	<u>330,422</u>

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2025						
Building Improvements	2,032,135	48,906	-	-	(65,924)	2,015,117
Furniture and Equipment	164,236	19,676	-	-	(40,375)	143,537
Information and Communication Technology	100,382	36,793	-	-	(47,625)	89,550
Leased Assets	23,993	48,033	(4,071)	-	(23,644)	44,311
Library Resources	39,181	6,232	(1,847)	-	(5,446)	38,120
Work in Progress	17,358	(17,358)	-	-	-	-
	<u>2,377,285</u>	<u>142,282</u>	<u>(5,918)</u>	<u>-</u>	<u>(183,014)</u>	<u>2,330,635</u>

The net carrying value of furniture and equipment held under a finance lease is \$44,311 (2024: \$23,993)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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
	\$	\$	\$	\$	\$	\$
Building Improvements	2,739,514	(724,397)	2,015,117	2,690,609	(658,474)	2,032,135
Furniture and Equipment	926,051	(782,514)	143,537	917,747	(753,511)	164,236
Information and Communication Technology	771,312	(681,762)	89,550	734,520	(634,138)	100,382
Leased Assets	75,235	(30,924)	44,311	120,863	(96,870)	23,993
Library Resources	105,157	(67,037)	38,120	103,821	(64,640)	39,181
Work in Progress	-	-	-	17,358	-	17,358
Balance at 31 December	<u>4,617,269</u>	<u>(2,286,634)</u>	<u>2,330,635</u>	<u>4,584,918</u>	<u>(2,207,633)</u>	<u>2,377,285</u>

10. Accounts Payable

	2025	2025 Budget (Unaudited)	2024
	Actual		Actual
	\$	\$	\$
Creditors	21,505	38,908	38,908
Accruals	11,170	11,140	11,140
Employee Entitlements - Salaries	315,267	290,827	290,827
Employee Entitlements - Leave Accrual	30,212	25,879	25,879
	<u>378,154</u>	<u>366,754</u>	<u>366,754</u>
Payables for Exchange Transactions	<u>378,154</u>	<u>366,754</u>	<u>366,754</u>
	<u>378,154</u>	<u>366,754</u>	<u>366,754</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2025	2025 Budget (Unaudited)	2024
	Actual		Actual
	\$	\$	\$
Other Revenue in Advance	-	12,080	12,080
	<u>-</u>	<u>12,080</u>	<u>12,080</u>

12. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	128,996	128,996	108,247
Increase/(decrease) to the Provision During the Year	82,177	9,000	20,749
Provision at the End of the Year	<u>211,173</u>	<u>137,996</u>	<u>128,996</u>
Cyclical Maintenance - Current	54,913	48,705	-
Cyclical Maintenance - Non current	156,260	89,291	128,996
	<u>211,173</u>	<u>137,996</u>	<u>128,996</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

13. 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	19,367	17,519	17,519
Later than One Year	30,744	7,114	7,114
Future Finance Charges	(5,255)	(1,625)	(1,625)
	<u>44,856</u>	<u>23,008</u>	<u>23,008</u>
Represented by:			
Finance lease liability - Current	16,541	16,310	16,310
Finance lease liability - Non current	28,315	6,698	6,698
	<u>44,856</u>	<u>23,008</u>	<u>23,008</u>

14. Funds Held In Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	8,801	9,463	9,463
	<u>8,801</u>	<u>9,463</u>	<u>9,463</u>

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expense of the School and therefore are not included in the Statement of Comprehensive Revenue and Expense.

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 \$
SIP/AMS Outdoor Covered Learning Areas - 223848	14,159	-	(14,159)	-	-
Weatherlightness Remediation - 218072	(382)	2,745	(2,363)	-	-
Fencing SENCO - 244031	5,978	5,977	(11,955)	-	-
Roof Penetrations	68,000	-	(12,855)	-	55,145
Pod 7 Roof Leak - 245637	304	-	(304)	-	-
Hall Weatherlightness - 234933	895	-	(895)	-	-
Totals	<u>88,954</u>	<u>8,722</u>	<u>(42,531)</u>	<u>-</u>	<u>55,145</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

55,145



2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
SIP/AMS Outdoor Covered Learning Areas - 223848	244,180	118,000	(348,021)	-	14,159
Weatherlightness Remediation - 218072	(135,848)	158,306	(22,840)	-	(382)
Irrigation and Landcaping - 223850	31,333	-	(31,333)	-	-
Fencing SENCO - 244031	19,705	164,694	(178,421)	-	5,978
Roof Penetrations	(6,000)	83,000	(9,000)	-	68,000
Pod 7 Roof Leak - 245637	16,337	304	(16,337)	-	304
Hall Weatherlightness - 234933	8,628	896	(8,629)	-	895
Totals	178,335	525,200	(614,581)	-	88,954

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

89,336
(382)

16. Funds Held on Behalf of the COPSSA Cluster

Wanaka Primary School was the lead school and holds funds on behalf of the COPSSA cluster.

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held at Beginning of the Year	50,119	50,119	58,163
Funds Received from Cluster Members	8,600	-	13,940
Funds Spent on Behalf of the Cluster	(15,242)	-	(21,984)
Funds Held at Year End	43,477	50,119	50,119

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 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.

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
Board Members		
Remuneration	3,330	2,965
Leadership Team		
Remuneration	437,845	418,225
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	441,175	421,190

There are seven members of the Board excluding the Principal. The Board had held eight 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 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	170-180	160-170
Benefits and Other Emoluments	3-4	0-0
Termination Benefits	0-0	0-0

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	9.00	5.00
110 -120	3.00	2.00
120 - 130	2.00	3.00
	14.00	10.00

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 the number of persons to whom all or part of that total was payable was as follows:

	2025 Actual \$	2024 Actual \$
Total	-	30,052
Number of People	-	1

20. Contingences

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 of specific individuals. As such, this is expected to resolve the liability for school boards.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$55,145 (2024:\$274,449) as a result of entering the following contracts:

Contract Name	2025 Capital Commitment \$
Roof Penetrations	55,145
Total	55,145

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 operating contracts.

(Operating commitments at 31 December 2024: nil)

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	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	834,338	684,218	689,128
Receivables	361,314	330,422	330,422
Total financial assets measured at amortised cost	<u>1,195,652</u>	<u>1,014,640</u>	<u>1,019,550</u>

Financial liabilities measured at amortised cost

Payables	378,154	366,754	366,754
Finance Leases	44,856	23,008	23,008
Total financial liabilities measured at amortised cost	<u>423,010</u>	<u>389,762</u>	<u>389,762</u>

23. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor Wanaka Primary School (the School). The Auditor-General has appointed me, Mike Hawken using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 3 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.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 26 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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



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

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

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

Independence

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

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

Mike Hawken

for Deloitte Limited

On behalf of the Auditor-General
Dunedin, New Zealand



'Empowering a Community of Learners - Kia whakamana ai i to hapori akonga'

STATEMENT OF VARIANCE 2025

STRATEGIC GOALS	TARGETS	OUTCOME	COMMENTS
1. Quality teaching and learning maximise student well-being, progress, and engagement. The expertise of staff is also developed to lift student achievement.	1. Finalise and implement a localised maths plan, inclusive of financial literacy, and continue into the 4th year of Maths PLD contract.	ACHIEVED	Teaching staff engaged with Mathematics PLD as part of our 4 th year with 'The Learner First' PLD provider. This included two Teacher Only Days (January and October). Our Lead Teachers of Mathematics also engaged in continued PLD throughout the year, alongside the Upper Clutha Primary School Mathematics leads. Further enhancement of assessment practices was developed and implemented school wide. There is a greater knowledge and understanding of the refreshed Mathematics and Statistics curriculums. The Financial Literacy component was not achieved as this now falls within Social Science curriculum.
	2. To implement the new English Curriculum by building on existing pedagogy and unpacking the new document via PLD sessions to determine where growth, changes and extra resourcing is required to further embed structured literacy practices as an integral part of a balanced approach to the teaching of Literacy.	ACHIEVED	Professional Learning and Development (PLD) sessions were held for all teaching staff via staff meetings with a focus on understanding the newly refreshed English curriculum. Furthermore, a small group of teachers completed the Better Start Literacy (Structured Literacy) training through the University of Canterbury. Additional structured literacy support was provided for children in Year 1-2 via additional Structured Literacy staffing from the MOE. Additional TA support was put into place for Year 3-4 students who worked in small groups with the TA and our school funded a part-time "Literacy-Lift" teacher to work with small groups

			of Year 5-6 learners 3 days per week.
	3. Continue to build Global Competency Capabilities through Deep Learning Pedagogies in a wide range of learning areas.	ACHIEVED	Our school's deep learning framework was taught across all Pods throughout the school. Deep learning topics were planned that promoted global competency capabilities. Pods celebrated and shared their learning with whānau through a range of ways such as assemblies, Pod showcases, reporting and special events.
	4. Continue to provide high-quality, differentiated and balanced literacy programmes for all students.	ACHIEVED	Better Start Literacy Approach and Stepsweb programmes were implemented in every class from Year 1-3 to lift student reading and spelling knowledge. Our next step is to train all Year 4-6 teachers in BSLA in 2026 and ensure a balanced literacy programme is taught. PLD applications have been successfully applied for to engage senior school teachers in this PLD.

2. Special learning needs and cultural diversity are recognised and supported and the individual interests, passions and talents of all students are developed and recognised.	1. Implement Literacy Lift programme.	ACHIEVED	Literacy Support was implemented via SL lessons in Year 1-2. TA-led small group Literacy intervention was provided for Year 3-4 students. The Literacy Lift programme was implemented to students in Year 5-6 who required additional, targeted Literacy support.
	2. Implement Learning Support programmes.	ACHIEVED	A range of learning support programmes were implemented through use of TA support, SENCO co-ordination, classroom differentiation, IEPs and other specialists. A detailed report was written and presented by the SENCO to the Board in November.
	3. Provide opportunities for extension and 'passion' projects in learning.	ACHIEVED	A breadth and depth of learning opportunities were offered to the children, of all ages, throughout the year. These included but are not limited to; The Dance Curriculum lessons, Epro8, temporary ice-skating rink set up onsite, various Kapahaka performance opportunities, whole school 'Variety Show' performance, Matariki celebrations, Tribe events, various sporting events, EOTC experiences, chess club and student

			leadership opportunities.
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3. The school is a physically and emotionally safe, caring and happy place for all students, their families and staff. Our Taha Wairua instils an appreciation of the importance of Te Tiriti o Waitangi and te reo Maori and the inclusion of different groups, their diversity, culture and knowledge, identity and difference, and their languages.	1. Continue to provide PLD and support programmes to build emotional well-being, resilience and student 'happiness and caring'.	ACHIEVED	In 2025, we partnered with Central Otago REAP to bring a school counsellor to Wanaka Primary School. This programme was called "Awhi Atu, student support programme". Children had access to an onsite counsellor, 1 day per fortnight. Other programmes implemented throughout 2025 to support student wellbeing included the Seasons for Growth programme, and Rock and Water. WPS is a Positive Behaviour for Learning (PB4L) school-wide and school Values are promoted through this framework. Our PB4L Team continue to lead the refinement and implementation of PB4L practices across the school.
	2. Grow our international students and their family's connections with the school community	ACHIEVED	Our school is fortunate to have an ESOL Co-ordinator/SENCO who works closely with all international families and offers resources and support for those who speak English as their second language. This promotes a deeper sense of belonging, whanaungatanga and manaakitanga. ESOL learners worked in small groups with TA support and also worked with our SENCO in regular lessons to support their language development and understanding of our school culture and practices. A special event for international families was held in Term 3 that brought international families together for shared kai and to celebrate the variety of cultures. Also, Mihi whakatau was implemented in Term 3 and has been held termly thereafter to welcome all new students, staff and whanau to WPS.

3. Provide targeted cultural and language learning support for the growing number of ESOL students.	ACHIEVED	ESOL learner numbers have continued to grow throughout the school. Our SENCO Co-ordinated language learning support through effective use of funding. Our school undertook an ESOL verification, conducted by the MOE and received a very positive report following this review.
4. Implement Tiers 1, 2 and 3 of the PB4L programme.	ACHIEVED	Restorative Practice PLD was held for all teaching staff on a Teacher Only Day in January. This ensured teacher knowledge and practice with Restorative Practice was refreshed. The school-wide PB4L practices have been successfully implemented and refined through our PB4L Team. PB4L lessons are taught across the school, Values are promoted and a team approach to Tier 2 and 3 interventions are also implemented with senior leadership involvement and support.
5. Make links with the wider community such as with the elderly (G2T and History), community experts, foodbank and community services, Men's shed for making tables for Maker Spaces etc... our ESOL community and our local Māori community for kapa haka and te reo support etc...	ACHIEVED	In 2025, we held the inaugural school Twilight Fair on Saturday 15 November. This was a community-based event that was organized by our school's PTA. It was successful in bringing our community groups together for a fun, community event that raised funds to be used to upgrade our play equipment. Our Senior Kapahaka performed at the Wanaka Matariki Celebration, our Enviro Kaitiaki visited Te Kāhano to volunteer by planting native plants and spreading much, we partnered with Wao Wanaka in the Bike for Books initiative, classes and Pods brought in community experts to help with their deep learning topics and our Garden to Table provided food for the local community as well as hosted visitors as part of a garden tour.
6. Grow teacher and student knowledge and capability around Te Tiriti o Waitangi, te reo and tikanga.	ACHIEVED	Work has commenced with implementing a school-wide Te Reo Māori pathway that builds on each year level through the school. Professional development was held in this area to grow teacher competency and understanding. As a way

			of strengthening school whanaungatanga, we held Mihi Whakatau on a termly basis, adhering to tikanga. This has become a regular and important part of our school's commitment to Te Tiriti O Waitangi.
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2025 End-of-Year Student Achievement Data ANALYSIS REPORT

This report provides a comprehensive strategic analysis of student achievement data for 494 students during the 2025 academic year. The scope of this evaluation encompasses three core subjects: Mathematics, Writing, and Reading. To facilitate targeted academic intervention, the data is disaggregated across Year levels 0 through 6 and further categorised by Gender and Ethnicity (Māori, NZ European/Pākehā, Asian, Pasifika, and Other ethnicity).

A range of tools are used to make the overall teacher judgement (OTJ) throughout the year. Some of the tools used by teachers to make OTJ are:

Reading: Running Records, PROBES, PAT, Daily observation during instructional/guided reading, BSLA assessments (Y1-2), PM Benchmarks, e-Astle (Y5-6); Steps assessment

Writing: Writing Exemplars, Schonnel spelling tests, Steps assessment; moderation across Pods and within using writing samples across the year groups. These are moderated against NZ and our writing exemplars, Daily teaching and observations, BSLA Assessments (Y1-2), e-Astle (Y5-6).

Maths: JAM, e-AsTTle (Y5-6), GLoSS, IKAN, Learning Progression Frameworks, Daily observation during instruction

BACKGROUND

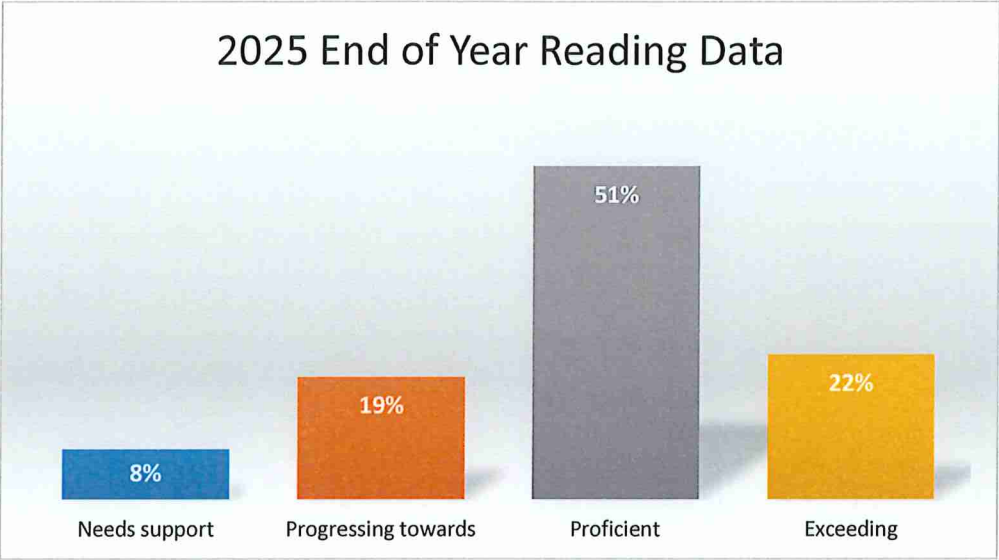
The End of Year data is collected and reported to parents in the 3 core areas of Reading, Writing and Maths. We have used the 2025 Ministry of Education descriptors for achievement:

Four Descriptors	Details
Needs support	Students; • Are not meeting expectations for their year level and need support to help them develop sufficient knowledge and skills (as described in the year-by-year teaching sequence). • Can complete tasks with significant guidance and assistance. • Need adjusted classroom practice, tailored responses, or additional learning support.
Progressing towards	Students; • Are progressing towards meeting the curriculum expectations for their year level. • Can complete tasks with some guidance and assistance. • Need targeted support to increase the rate of progress and achievement to develop sufficient knowledge and skills (as described in the year-by-year teaching sequence).
Proficient	Students; • Are meeting expectations for their year level. • Can consistently complete tasks accurately and independently, and show they are continuing to develop sufficient knowledge and skills (as described in the year-by-year teaching sequence). They are making the expected progress to achieve the end of phase progress outcomes. • Need continued responsive learning experiences to allow for deeper exploration of the curriculum.
Exceeding	Students; • Are exceeding expectations for their year level. • Can consistently demonstrate an advanced understanding of concepts, knowledge and skills for their year level. This means they can clearly communicate their thinking, and transfer knowledge to a range of situations. • Need extended learning and enrichment activities through the breadth and depth of the curriculum.

Reading Achievement Analysis

Overall Performance

Reading remains the strongest performing subject across our school, with 51% proficient and 22% exceeding.



Gender-Based Trends

Performance in Reading is relatively closely aligned between the genders. Girls lead slightly in the "Exceeding" category with 23% compared to 21% for Boys. However, Boys represent a higher percentage of the "Needs support" category at 10%, compared to 4% for Girls.

Year Level Progression

The longitudinal data indicate high proficiency in the senior school, with Years 4, 5, and 6 showing strong "Exceeding" results.

Year Level	Needs Support	Progressing Towards	Proficient	Exceeding
Year 0	4%	89%	7%	0%
Year 1	13%	22%	58%	6%
Year 2	11%	11%	62%	15%
Year 3	12%	21%	53%	14%
Year 4	1%	16%	51%	32%
Year 5	7%	7%	55%	30%
Year 6	4%	12%	45%	37%

Year 6 is the highest performing cohort with 37% "Exceeding," followed closely by Year 4 at 32%. Year 5 also shows with 55% of students "Proficient" and 30% "Exceeding."

Ethnic Group Performance

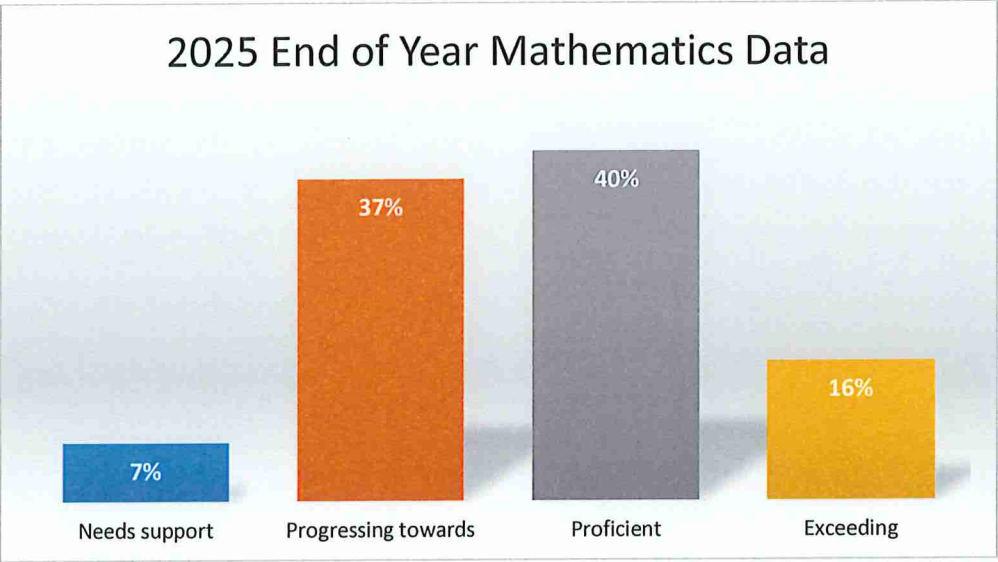
Proficiency (Proficient or higher) rates by ethnic group are as follows:

- Māori: (55% Proficient, 21% Exceeding) – 34 children
- NZ European/Pākehā: (52% Proficient, 23% Exceeding) – 443 children
- Other ethnicity: (48% Proficient, 21% Exceeding) – 33 children
- Asian: (44% Proficient, 15% Exceeding) – 39 children
- Pasifika: (67% Proficient, 0% Exceeding) – 4 children

Mathematics Achievement Analysis

Overall Performance

The table below illustrates the percentage distribution of the total cohort across the four achievement levels in Mathematics.



Gender-Based Trends

- Boys: Demonstrated a robust "Exceeding" rate of 19%, significantly higher than their female counterparts, yet also recorded a higher "Needs support" rate of 9%.
- Girls: Displayed a more stable achievement profile with a 13% "Exceeding" rate and a notably low "Needs support" rate of only 4%.

Year Level Progression

The following table highlights the developmental trajectory from Year 1 to Year 6.

Year Level	Needs Support	Progressing Towards	Proficient	Exceeding
Year 0	4%	85%	11%	0%
Year 1	6%	21%	64%	9%
Year 2	6%	58%	32%	4%
Year 3	13%	41%	39%	7%
Year 4	8%	51%	25%	16%
Year 5	6%	22%	43%	29%
Year 6	2%	18%	47%	33%

Strategic analysis identifies Year 6 as the highest performing cohort, with 33% of students reaching the "Exceeding" level. Conversely, Year 0 represents the cohort with 85% currently "Progressing towards" expected levels.

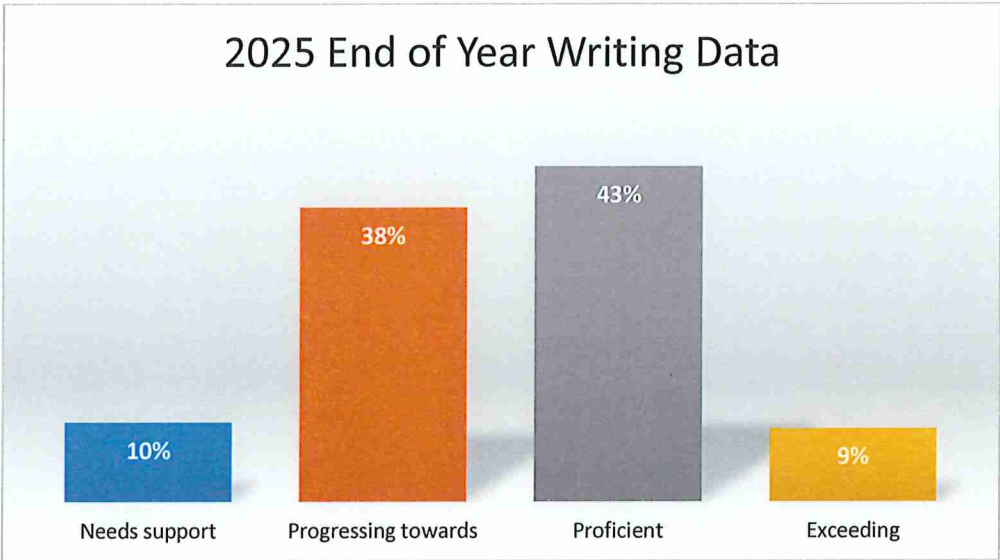
Ethnic Group Performance

- Māori: 21% Exceeding, 21% Proficient, 45% Progressing towards, 14% Needs support (34 children).
- NZ European/Pākehā: 15% Exceeding, 45% Proficient, 36% Progressing towards, 4% Needs support (443 children).
- Other ethnicity: 28% Exceeding, 21% Proficient, 41% Progressing towards, 10% Needs support (33 children).
- Asian: 18% Exceeding, 18% Proficient, 38% Progressing towards, 26% Needs support (39 children).
- Pasifika: 0% Exceeding, 33% Proficient, 67% Progressing towards, 0% Needs support (4 children).

Writing Achievement Analysis

Overall Performance

Writing continues to be the most challenging subject area for the student body, as reflected in the distribution below.



Gender-Based Trends

- Girls: Performance in Writing is a significant strength, with 51% of the cohort reaching "Proficient" and 14% reaching "Exceeding."
- Boys: Achievement in writing: 36% reaching "Proficient" and 5% reaching the "Exceeding" level.

Year Level Progression

The table below details the performance by Year level, highlighting the growth in senior years.

Year Level	Needs Support	Progressing Towards	Proficient	Exceeding
Year 0	7%	85%	7%	0%
Year 1	17%	32%	51%	0%
Year 2	10%	37%	51%	3%
Year 3	13%	57%	30%	0%
Year 4	12%	39%	39%	9%
Year 5	9%	22%	51%	18%
Year 6	2%	25%	47%	26%

A significant achievement jump is evident in Year 6, where 26% of students are "Exceeding." The Year 0 cohort has only had 6 months at school and cannot be classified as proficient, as they have not had enough time to cover the Year 1 curriculum.

Ethnic Group Performance

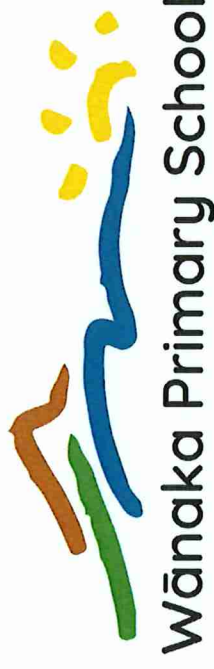
48% of Māori students have achieved a "Proficient" level.

Summary

In summary, the 2025 End-of-Year Achievement Data reveals that Reading is the school's strongest learning area. While Mathematics also shows a solid majority meeting these standards, Writing presents the most significant opportunity for growth, as only 9% of students reached the Exceeding level—the lowest across the three subjects.

The data highlights several key trends across demographics:

- **Gender Trends:** A clear achievement gap exists in literacy, where Girls significantly outperform Boys in Writing and Reading. Conversely, Boys show a slight edge in high-level Mathematics, with 19% reaching the Exceeding category compared to 13% of Girls.
- **Ethnic Achievement:** NZ European/Pākehā and Māori students demonstrate consistently high proficiency across all areas, particularly in Reading. However, Asian students are over-represented in the "Needs Support" category for both Mathematics and Writing, suggesting a need for more targeted interventions for this cohort.
- **Year Level Progression:** There is a positive and steady trend of improvement as students move through the school. By Year 6, students demonstrate their highest levels of mastery, with a substantial portion Exceeding expectations in Reading (40%), Mathematics (33%), and Writing (26%).



'Empowering a Community of Learners - Kia whakamana ai i to hapori- akonga'

Statement with Compliance with Employment Policy

The Wānaka Primary School Board meets the requirements under S597 of the Education and Training Act 2020. Under S597 of the Act, a good employer operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

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	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		Yes	

Does your EEO programme/policy set priorities and objectives?	Yes
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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?	All personnel policies and systems at Wānaka Primary School are carried out based on EEO principles such as sick leave, PLD, leadership appointments. We adhere to our school policies and procedures on Health and Safety to ensure all employees work in a safe environment.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	At Wānaka Primary School, we promote equal employment opportunities (EEO) for all staff as part of our commitment to being a good employer. Wānaka Primary School supports the fair and proper treatment of staff members in all aspects of their employment, and we comply with employment legislation and regulations, and all relevant employment agreements. We aim to provide a safe and inclusive environment, and to identify and eliminate causes of inequality in employment at our kura. To support equal employment opportunities at our kura, we have a programme to identify and eliminate processes that contribute to employment inequality. As part of our EEO programme, we: • appoint appropriately qualified staff through a fair and impartial appointment process • create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff hui) • explore professional development and training opportunities • monitor the implementation of our programme and report to the board.

	The Principal reports to the board and assures them that Wānaka Primary complies with our EEO policy.
How do you practise impartial selection of suitably qualified persons for appointment?	Wānaka Primary School appoints appropriately qualified staff through a fair and impartial appointment process. We are guided by the principle of being a good employer and aim to build employment relationships that are based on good faith. Our appointment process meets the requirements of the Children's Act 2014. Our appointment process includes: • delegating the authority of the board to appoint staff • advertising a position, interviewing and reference checking, and making an appointment • ensuring that applicants for teaching positions are appropriately qualified and registered • checking that staff do not pose a risk to ākonga safety • providing new staff with information and support • ensuring all new staff have an employment agreement and are aware of the terms and conditions of their employment We sight originals or verified copies of documentation as part of the appointment process. We retain or destroy records as required. The board of Wānaka Primary School has the authority to appoint kura staff but is able to delegate this authority to the principal, other board or staff members, or an appointment committee. • The board must be satisfied that any delegated person or group is able to fulfil their appointment responsibilities appropriately. • The board ensures that any delegated person or group is informed of their responsibilities, including the requirements and limitations of their role. • The board documents any delegations in writing and reviews these regularly.

	The board is responsible for the appointment of the principal and does not delegate this responsibility. The board may also seek external support to ensure the kura follows a fair, impartial, and robust appointment process. Any person who is involved in the appointment process must declare conflicts of interest that may compromise (or be seen to compromise) their judgement or actions. Staff or board members with a conflict of interest may need to withdraw from the appointment process
How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	Wanaka Primary School's board ensures that every student at Wānaka Primary School is able to achieve their highest possible standard. Wānaka Primary School is also committed to Te Tiriti o Waitangi and gives effect to Te Tiriti by achieving equitable outcomes for ākonga Māori. Wanaka Primary School is guided in our thinking, planning, and actions for our ākonga Māori by the cross-agency strategy for the education sector, Ka Hikitia Ka Hāpaitia: The Māori Education Strategy . Our Māori Educational Success policy should be read in conjunction with Ka Hikitia. We support its vision to help ākonga Māori enjoy and achieve educational success as Māori, while developing the skills to participate in te ao Māori, Aotearoa, and the wider world. To achieve excellent and equitable outcomes for our ākonga Māori, Wānaka Primary School: • builds whanaungatanga with our ākonga Māori and whānau, and our local hapū and iwi to ensure everyone is informed and involved as our education partners • recognises and builds on the diverse abilities, strengths, and aspirations of ākonga Māori and their whānau • promotes a strong sense of belonging and engagement by integrating te reo Māori, tikanga Māori, mātauranga Māori, and te ao Māori into school life (including the curriculum) • ensures that the school is a physically and emotionally safe place and works to eliminate racism, discrimination, and stigma – also see Inclusive Education • engages with any national, regional, and local implementation plans developed by the Ministry of Education and education agencies • supports staff to access appropriate professional development

	- implements effective, high quality teaching and leadership practices that promote success for Māori as Māori. Wanaka Primary School supports ākonga Māori achievement by: - tracking the attendance and achievement of all ākonga Māori - providing appropriate learning support, and other support or extension programmes and processes for our ākonga Māori, as they progress through their schooling - evaluating and continually improving school programmes and teaching practices - reporting on ākonga Māori achievement to parents, the school community (as appropriate), the board, and the Ministry of Education.
How have you enhanced the abilities of individual employees?	The board of Wanaka Primary School complies with the principle of being a good employer, which includes providing opportunities for enhancing the abilities of individual staff members (Education and Training Act 2020, s 597(2)(e)). The kura supports staff to engage in professional development that enhances the quality of teaching, learning, and support services, and aligns with the strategic direction of our kura. Professional development at Wanaka Primary School aims to: - progress the capability and competence of individual staff - address any gaps in the capabilities of our staff as a whole - ensure that staff meet new requirements as they are introduced.
How are you recognising the employment requirements of women?	We adhere to our EEO Policy and procedures to ensure the employment requirements of women are met.

How are you recognising the employment requirements of persons with disabilities?	Implementation of Employer Responsibility Policy Implementation of EEO Policy as stated above.
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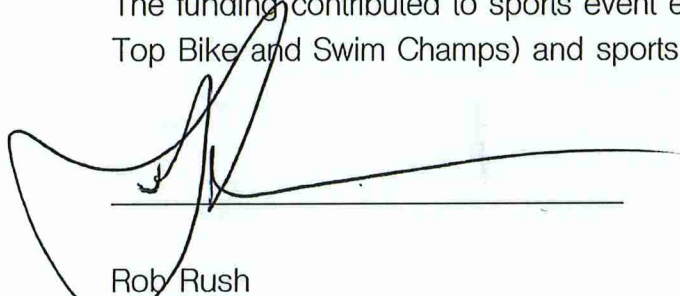


Friday, 8 May 2026

Kiwisport Statement – 2025

Kiwisport is a government funding initiative to support students' participation in organised sport.

In 2025, the school received Kiwisport funding of \$7,806.12, excluding GST. The funding contributed to sports event entry fees (e.g. Challenge Wanaka, Top Bike and Swim Champs) and sports equipment school-wide.



Rob Rush
Principal