

# TAURANGA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# TAURANGA PRIMARY SCHOOL

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### School Directory

**Ministry Number:** 1991  
**Principal:** Fiona Hawes  
**School Address:** 31 Fifth Ave, Tauranga  
**School Postal Address:** as above  
**School Phone:** 07 578-5528  
**School Email:** office@tauranga.school.nz

**Accountant / Service Provider:**



**Members of the Board:**

Name	Position	How Position Gained	Term Expired/ Expires
Holly Hawkins	Presiding Member	Elected	Sept-28
Fiona Hawes	Principal ex Officio	ex Officio	
Sam Hartnett	Parent Representative	Elected	Sept-28
Lauren Fletcher	Parent Representative	Elected	Sept-28
Lauren Stull	Parent Representative	Elected	Sept-28
Dave Medley	Staff Representative	Elected	Sept-28
Rebecca Harvey-Lane	Parent Representative	Elected	Sept-28
Shrenikkumar Patel	Parent Representative	Co-Opted	Sept-28
Brad Garner	Parent Representative	Elected	Sept-25
Euan Rutherford	Parent Representative	Elected	Sept-25

**Auditor:** William Buck



Craig Rossouw  
William Buck Audit (NZ) Limited  
The Kollektive  
145 Seventeenth Avenue  
**TAURANGA 3112**

## REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2025

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Tauranga Primary School (the School) for the year ended 31 December 2025 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
  - the 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.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

### General representations

To the best of our knowledge and belief:

- the resources and activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

We also confirm, to the best of our knowledge and belief, that we have maintained appropriate separation between our functions and governance structures, and those of the School's proprietor, in keeping with the principles of the Education and Training Act 2020.

Together, we are learning to go places | Akongia tātou, ngā haere ki wāhi kē

## **Representations for the financial statements**

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
  - present fairly, in all material respects:
    - the 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.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

## **Representations about the provision of information**

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

## **Going concern basis of accounting**

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2025. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from today's date, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

***Publication of the financial statements and related audit report on a website***

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

6/5/2026

Presiding Member

6 May 2026

Principal

# Tauranga 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.

Holly Hawkins

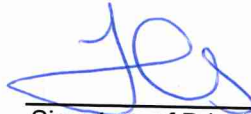
Full Name of Presiding Member

Fiona Louise Hawes

Full Name of Principal



Signature of Presiding Member



Signature of Principal

6 May 2026

Date

6 May 2026

Date

# Tauranga Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	4,929,891	4,564,063	4,639,306
Locally Raised Funds	3	364,123	328,509	358,720
Interest		62,511	40,500	79,519
Gain on Sale of Property, Plant and Equipment		-	-	2,865
<b>Total Revenue</b>		<b>5,356,525</b>	<b>4,933,072</b>	<b>5,080,410</b>
<b>Expense</b>				
Locally Raised Funds	3	139,011	156,200	136,797
Learning Resources	4	3,634,738	3,492,305	3,467,508
Administration	5	246,192	253,750	230,520
Interest		2,341	4,000	3,174
Property	6	1,150,518	1,115,377	1,114,227
Loss on Disposal of Property, Plant and Equipment		3,317	-	2,781
<b>Total Expense</b>		<b>5,176,117</b>	<b>5,021,632</b>	<b>4,955,007</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>180,408</b>	<b>(88,560)</b>	<b>125,403</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>180,408</b>	<b>(88,560)</b>	<b>125,403</b>

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

# Tauranga Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		2,075,706	2,075,706	1,924,249
Total comprehensive revenue and expense for the year		180,408	(88,560)	125,403
Contribution - Furniture and Equipment Grant		-	-	26,054
Distributions to the Ministry of Education	24	(302,760)	-	-
<b>Equity at 31 December</b>		1,953,354	1,987,146	2,075,706
Accumulated comprehensive revenue and expense		1,953,354	1,987,146	2,075,706
<b>Equity at 31 December</b>		1,953,354	1,987,146	2,075,706

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.

# Tauranga Primary School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	140,121	105,967	96,951
Accounts Receivable	8	278,904	284,338	284,338
GST Receivable		-	30,295	30,295
Prepayments		20,557	17,435	17,435
Inventories	9	29,594	29,116	29,116
Investments	10	1,177,457	900,000	1,300,000
		<u>1,646,633</u>	<u>1,367,151</u>	<u>1,758,135</u>
<b>Current Liabilities</b>				
GST Payable		12,727	-	-
Accounts Payable	12	314,837	294,294	294,294
Revenue Received in Advance	13	110,943	142,558	142,558
Provision for Cyclical Maintenance	14	48,627	2,233	2,233
Finance Lease Liability	15	14,694	16,546	19,354
Funds held in Trust	16	2,231	2,774	2,774
Funds held for Capital Works Projects	17	22,784	-	4,724
		<u>526,843</u>	<u>458,405</u>	<u>465,937</u>
<b>Working Capital Surplus/(Deficit)</b>		1,119,790	908,746	1,292,198
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,034,578	1,287,932	989,352
		<u>1,034,578</u>	<u>1,287,932</u>	<u>989,352</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	179,165	196,806	196,806
Finance Lease Liability	15	21,849	12,726	9,038
		<u>201,014</u>	<u>209,532</u>	<u>205,844</u>
<b>Net Assets</b>		<u>1,953,354</u>	<u>1,987,146</u>	<u>2,075,706</u>
<b>Equity</b>		<u>1,953,354</u>	<u>1,987,146</u>	<u>2,075,706</u>

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

# Tauranga Primary School

## Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,170,260	1,137,605	1,283,050
Locally Raised Funds		175,083	175,709	236,844
International Students		153,691	152,800	169,822
Goods and Services Tax (net)		43,022	-	2,109
Payments to Employees		(662,853)	(730,500)	(822,217)
Payments to Suppliers		(576,291)	(720,674)	(592,511)
Interest Paid		(2,341)	(4,000)	(3,174)
Interest Received		89,367	40,500	65,701
Net cash from/(to) Operating Activities		389,938	51,440	339,624
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	84
Purchase of Property Plant & Equipment (and Intangibles)		(164,387)	(418,345)	(195,615)
Purchase of Investments		-	-	(250,000)
Proceeds from Sale of Investments		122,543	400,000	-
Net cash from/(to) Investing Activities		(41,844)	(18,345)	(445,531)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	26,054
Distributions to Ministry of Education		(302,760)	-	-
Finance Lease Payments		(19,681)	(19,355)	(17,537)
Funds Administered on Behalf of Other Parties		17,517	(4,724)	15,388
Net cash from/(to) Financing Activities		(304,924)	(24,079)	23,905
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>43,170</b>	<b>9,016</b>	<b>(82,002)</b>
Cash and cash equivalents at the beginning of the year	7	96,951	96,951	178,953
<b>Cash and cash equivalents at the end of the year</b>	7	<b>140,121</b>	<b>105,967</b>	<b>96,951</b>

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

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

# Tauranga Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

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

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

###### **Financial Reporting Standards Applied**

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

###### **PBE Accounting Standards Reduced Disclosure Regime**

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

###### **Measurement Base**

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

###### **Presentation Currency**

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

###### **Specific Accounting Policies**

The accounting policies used in the preparation of these financial statements are set out below.

###### **Critical Accounting Estimates And Assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

###### **Cyclical maintenance**

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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

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

### ***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 22.

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

**i) Investments**

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

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–50 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Textbooks	2 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

### **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.

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 international 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 international 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 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

**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	1,143,329	1,120,715	1,222,436
Teachers' Salaries Grants	2,911,149	2,650,000	2,602,220
Use of Land and Buildings Grants	848,332	776,458	776,458
Other Government Grants	27,081	16,890	38,192
	<u>4,929,891</u>	<u>4,564,063</u>	<u>4,639,306</u>

## 3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	24,042	17,500	21,314
Fees for Extra Curricular Activities	14,589	15,500	24,035
Trading	54,293	59,000	57,110
Fundraising and Community Grants	50,640	44,181	109,320
Other Revenue	51,476	39,528	12,608
International Student Fees	169,083	152,800	134,333
	<u>364,123</u>	<u>328,509</u>	<u>358,720</u>
<b>Expense</b>			
Extra Curricular Activities Costs	13,393	15,000	15,016
Trading	45,809	55,200	53,226
Fundraising and Community Grant Costs	11,678	15,000	12,587
International Student - Employee Benefits - Salaries	28,270	29,500	24,700
International Student - Other Expenses	39,861	41,500	31,268
	<u>139,011</u>	<u>156,200</u>	<u>136,797</u>
	<u>225,112</u>	<u>172,309</u>	<u>221,923</u>

*Surplus/ (Deficit) for the year Locally Raised Funds*

## 4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	120,106	153,128	133,982
Information and Communication Technology	14,399	17,000	17,770
Employee Benefits - Salaries	3,305,384	3,100,900	3,134,621
Staff Development	49,635	79,277	35,398
Depreciation	143,676	140,000	144,167
Other Learning Resources	1,538	2,000	1,570
	<u>3,634,738</u>	<u>3,492,305</u>	<u>3,467,508</u>

**5. Administration**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	10,848	10,500	10,461
Board Fees and Expenses	18,311	19,290	10,705
Operating Leases	1,697	1,680	1,397
Other Administration Expenses	21,903	26,480	18,566
Employee Benefits - Salaries	181,870	184,100	176,661
Insurance	6,493	6,600	6,534
Service Providers, Contractors and Consultancy	5,070	5,100	6,196
	<u>246,192</u>	<u>253,750</u>	<u>230,520</u>

**6. Property**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	50,610	50,400	50,176
Cyclical Maintenance	30,314	60,000	84,950
Heat, Light and Water	36,695	41,866	36,733
Rates	20,949	20,010	19,349
Repairs and Maintenance	60,534	69,663	53,881
Use of Land and Buildings	848,332	776,458	776,458
Employee Benefits - Salaries	69,346	66,000	64,432
Other Property Expenses	33,738	30,980	28,248
	<u>1,150,518</u>	<u>1,115,377</u>	<u>1,114,227</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 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	140,121	105,967	96,951
Cash and cash equivalents for Statement of Cash Flows	<u>140,121</u>	<u>105,967</u>	<u>96,951</u>

Of the \$140,121 Cash and Cash Equivalents \$130,088 is subject to restrictions for the following reasons:

- \$107,304 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 13.
- \$22,784 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 17.

## 8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	20,363	16,629	16,629
Receivables from the Ministry of Education	3,575	3,425	3,425
Interest Receivable	10,724	37,580	37,580
Teacher Salaries Grant Receivable	244,242	226,704	226,704
	<u>278,904</u>	<u>284,338</u>	<u>284,338</u>
Receivables from Exchange Transactions	31,087	54,209	54,209
Receivables from Non-Exchange Transactions	247,817	230,129	230,129
	<u>278,904</u>	<u>284,338</u>	<u>284,338</u>

## 9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Stationery	4,627	-	-
School Uniforms	24,967	29,116	29,116
	<u>29,594</u>	<u>29,116</u>	<u>29,116</u>

## 10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,177,457	900,000	1,300,000
	<u>1,177,457</u>	<u>900,000</u>	<u>1,300,000</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals/ Transfers	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2025</b>						
Buildings - School	293,791	27,618	83,380	-	(5,683)	399,106
Furniture and Equipment	502,379	105,483	(9,635)	-	(92,541)	505,686
Info. and Comm. Technology	71,110	24,784	-	-	(24,110)	71,784
Textbooks	5,513	1,869	(18)	-	(4,810)	2,554
Leased Assets	12,951	30,155	-	-	(13,298)	29,808
Library Resources	20,228	9,196	(550)	-	(3,234)	25,640
Work in Progress	83,380	-	(83,380)	-	-	-
	<u>989,352</u>	<u>199,105</u>	<u>(10,203)</u>	<u>-</u>	<u>(143,676)</u>	<u>1,034,578</u>

The net carrying value of furniture and equipment held under a finance lease is \$29,808 (2024: \$12,951).

### Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	466,390	(67,284)	399,106	355,391	(61,600)	293,791
Furniture and Equipment	1,168,704	(663,018)	505,686	1,106,031	(603,652)	502,379
Info. and Comm. Technology	243,510	(171,726)	71,784	225,300	(154,190)	71,110
Textbooks	31,123	(28,569)	2,554	44,864	(39,351)	5,513
Leased Assets	97,631	(67,823)	29,808	67,476	(54,525)	12,951
Library Resources	100,548	(74,908)	25,640	91,903	(71,675)	20,228
Work in Progress	-	-	-	83,380	-	83,380
	<u>2,107,906</u>	<u>(1,073,328)</u>	<u>1,034,578</u>	<u>1,974,345</u>	<u>(984,993)</u>	<u>989,352</u>

**12. Accounts Payable**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	17,841	25,991	25,991
Accruals	9,548	9,261	9,261
Employee Entitlements - Salaries	276,778	252,961	252,961
Employee Entitlements - Leave Accrual	10,670	6,081	6,081
	<u>314,837</u>	<u>294,294</u>	<u>294,294</u>
Payables for Exchange Transactions	314,837	294,294	294,294
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>314,837</u>	<u>294,294</u>	<u>294,294</u>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
International Student Fees in Advance	107,304	122,696	122,696
Other revenue in Advance	3,639	19,862	19,862
	<u>110,943</u>	<u>142,558</u>	<u>142,558</u>

**14. Provision for Cyclical Maintenance**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	199,039	199,039	162,253
Increase/(decrease) to the Provision During the Year	30,314	60,000	84,950
Use of the Provision During the Year	(1,561)	(60,000)	(48,164)
Provision at the End of the Year	<u>227,792</u>	<u>199,039</u>	<u>199,039</u>
Cyclical Maintenance - Current	48,627	2,233	2,233
Cyclical Maintenance - Non current	179,165	196,806	196,806
	<u>227,792</u>	<u>199,039</u>	<u>199,039</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the plan prepared by a property consultant.

### 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	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	17,199	17,952	20,962
Later than One Year	24,585	13,750	9,413
Future Finance Charges	(5,241)	(2,431)	(1,983)
	<u>36,543</u>	<u>29,272</u>	<u>28,392</u>
<b>Represented by</b>			
Finance lease liability - Current	14,694	16,546	19,354
Finance lease liability - Non current	21,849	12,726	9,038
	<u>36,543</u>	<u>29,272</u>	<u>28,392</u>

### 16. Funds held in Trust

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	2,231	2,774	2,774
	<u>2,231</u>	<u>2,774</u>	<u>2,774</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.

### 17. 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
	\$	\$	\$	\$	\$
N block Project (231970)	4,724	-	(4,724)	-	-
Roofing Lifecycle Replacement (249466)	-	45,584	(45,584)	-	-
Y Block 5YA 2025-2026 (250843)	-	29,128	(6,344)	-	22,784
Lifestyle replacement - Electrical works (252234)	-	5,636	(5,636)	-	-
<b>Totals</b>	<u>4,724</u>	<u>80,348</u>	<u>(62,288)</u>	<u>-</u>	<u>22,784</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	22,784
Funds Receivable from the Ministry of Education	-

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
N block Project (231970)	(9,817)	36,339	(21,798)	-	4,724
Roofing Lifecycle Replacement (249466)	-	10,250	(10,250)	-	-
<b>Totals</b>	<u>(9,817)</u>	<u>46,589</u>	<u>(32,048)</u>	<u>-</u>	<u>4,724</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	4,724
Funds Receivable from the Ministry of Education	-

## 18. 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.

## 19. 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	3,981	3,695
<i>Leadership Team</i>		
Remuneration	940,853	863,124
Full-time equivalent members	8	7
Total key management personnel remuneration	944,834	866,819

There are 7 members of the Board excluding the Principal. The Board had held (include 9 number of meetings) full meetings of the Board in the year. The Board also has Finance (1 member) that meets monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	13	9
110 - 120	2	1
120 - 130	2	1
	17	11

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

## 20. 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	nil	nil

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) 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.

## 22. Commitments

### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$48,154 (2024: nil) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Y Block 5YA 2025-2026 (250843)	48,154
<b>Total</b>	<b>48,154</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

### (b) Operating Commitments

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

(a) operating lease of a EFTPOS Machine;

	2025 Actual \$	2024 Actual \$
No later than One Year	240	360
Later than One Year and No Later than Five Years	-	160
Later than Five Years	-	-
	<u>240</u>	<u>520</u>

The total lease payments incurred during the period were \$360 (2024: \$360).

### 23. 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	140,121	105,967	96,951
Receivables	278,904	284,338	284,338
Investments - Term Deposits	1,177,457	900,000	1,300,000
Total financial assets measured at amortised cost	<u>1,596,482</u>	<u>1,290,305</u>	<u>1,681,289</u>

#### Financial liabilities measured at amortised cost

Payables	314,837	294,294	294,294
Finance Leases	36,543	29,272	28,392
Total financial liabilities measured at amortised cost	<u>351,380</u>	<u>323,566</u>	<u>322,686</u>

### 24. Board Contributions

During the year, the Board donated \$302,760 to the Ministry of Education for the Ministry-led project "Weathertightness Remediation of Block W". The Ministry retains ownership of the asset. The contribution was funded from the School's operating surplus and has been recognised in the Statement of Changes in Net Assets/Equity. The remediation project will address weathertightness issues within Block W, ensuring the buildings are safe, compliant, and fit for purpose.

### 25. Events After Balance Date

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

### 26. Comparatives

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





## Kiwi Sport Funding 2025

In 2025 Tauranga Primary School received Kiwi Sport funding in our Operations Grant to the value of \$6,998. This government funding initiative is to encourage participation in organised sport for school aged children.

With an aim to increase student participation in sport, we have utilised the 2025 funding in the following ways:

- Lunchtime coaching sessions to introduce students to skills such as ball handling, team work and basic fitness for sport.
- School share of South Cluster and Western Bay sports cluster costs and levies throughout the year including venue hire and entry fees for cross country, swimming sports and athletics
- TPS Sport Leader student leadership programme including subsidised identification shirts and whistles
- Swimming competitions to encourage as many pupils as possible to swim. The school also organises daily swimming at the school pool.
- School athletics and cross country – bus and equipment hire for students.
- Four hours per week Sport Co-ordinator time and associated travel costs. This time was shared between running lunchtime sporting activities and additional instruction in syndicate sport sessions.

A handwritten signature in black ink, appearing to read 'Fiona Hawes', written in a cursive style.

Fiona Hawes  
**Principal**



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

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

Tauranga Primary School – 1991

**School Docs access:**

<https://tauranga.schooldocs.co.nz/>

log in using the username **tauranga** and the password **belltower**.

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	yes
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	<p><i>As per our EEO policy we:</i></p> <ul style="list-style-type: none"> <li>• encourage staff to participate in training and career development</li> <li>• provide PLD through staff meetings and external trainers</li> <li>• review employment and personnel policies and processes as per the school docs review timeline</li> <li>• Follow 'good employer' processes for the recruitment process</li> <li>• Provide staff opportunities to feedback on the school e.g. what is working well and what is not as well as suggestions for improvement (this can be an avenue for any EEO concerns to be raised)</li> </ul> <p>Through our policy and programme we work to ensure that we:</p> <ul style="list-style-type: none"> <li>• treat current and prospective staff fairly</li> <li>• make decisions based on relevant merit</li> <li>• work to eliminate bias and discrimination.</li> </ul>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>See School Docs:</i></p> <p><i>Appointment procedure</i></p>
How are you recognising,	<i>See School Docs :</i>

<ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<ul style="list-style-type: none"> <li>• Te Tiriti o Waitangi</li> <li>• Strategic Plans</li> <li>• Māori Educational Achievement</li> </ul>
How have you enhanced the abilities of individual employees?	<p><i>Quality professional Learning Opportunities as relevant to their role.</i></p> <p>Support and mentoring through appraisal (support staff) and professional growth cycles (teachers and senior leadership)</p>
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> <li>• <i>Support union initiatives on pay equity</i></li> <li>• As per collective agreements we follow terms and conditions for leave.</li> <li>• Flexible working arrangements if requested are genuinely considered as are job share applications/opportunities</li> <li>• Individual needs meet as required e.g. spaces for breast feeding mothers</li> </ul>
How are you recognising the employment requirements of persons with disabilities?	<p><i>As per EEO policy in School Docs</i></p> <p>Our school has facility to accommodate persons with disabilities (car parking, toilets, ramps etc).</p> <p>We will address any individual needs as and when they arise.</p>

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

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
Do you operate an EEO programme/policy?		
Has this policy or programme been made available to staff?		
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?  Not regular training – but we address any concerns or issues as they arise, or if there are any policy or relevant law changes.		
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?  Delegated to Principal		

<p>Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?</p> <p>School Docs Review schedule</p>		
<p>Does your EEO programme/policy set priorities and objectives?</p> <p>See School Docs</p>		

## **How Tauranga Primary School has given effect to Te Tiriti o Waitangi**

Giving effect to Te Tiriti o Waitangi is one of the board's primary objectives.

**Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi by:**

- working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
- achieving equitable outcomes for Māori students.

**Progress towards ensuring the local curriculum reflects local tikanga Māori, making instruction available in tikanga and te reo Māori.**

- All teaching staff complete Te Wananga o Aotearoa Level 3 Tikanga
- WST role allocated (Te Ao Māori). As part of this role they lead the normalisation of te reo, ensure tikanga practices are followed, coordinated pohiri and matariki celebration etc.
- Whakaman rōpu established in 2024 - year 4 -6 māori students focusing on learning and developing the ref and tikanga Māori
- Te Whare Tapa Wha is used as a lens to assess and support student wellbeing.
- Te Tai Whanake launched in Term 4 2023. Localised Curriculum, created with iwi for Tauranga Moana kura.
- Principal attended Kaumatua hui x 3
- Tikanga followed school wide e.g. karakia, waiata, termly mihi whakatauki
- Kapahaka rōpu of approximately 130 students - tutor employed to support staff
- Review of Te Reo overview and resources - developed in 2025 for launch in 2026

**See Statement of Variance for progress towards achieving equitable outcomes for Māori learners.**

# 1991 Tauranga Primary School Statement of Variance for 2025

## Tauranga Primary School Strategic Goals 2024- 25

Strategic Goal:

Learning + Teaching  
Ako

Relationships  
Whakawhanaungatanga

Well Being  
Hauora

Outcome:

Our TPS curriculum is responsive to our learners, coherent and informed by research. We achieve equitable progress and outcomes for all learners.

Our staff, board, whānau & wider education community collaborate to enhance outcomes for our TPS learners.

Our school culture and environment is inclusive, based on respectful and caring relationships.

Kāhui Ako Goal:

Kāhui Ako  
Curriculum - Te Akarau-ā-kohe

Kāhui Ako  
Wellbeing - Hauora

### All student data – Week 6 term 4:

- 73% students meeting or exceeding expected Curriculum Levels in Reading
- 66% students meeting or exceeding expected Curriculum Levels in Writing
- 74% students meeting or exceeding expected Curriculum Levels in Mathematics

### Data for students who have only attended TPS:

- 77% students meeting or exceeding expected Curriculum Levels in Reading
- 69% students meeting or exceeding expected Curriculum Levels in Writing
- 76% students meeting or exceeding expected Curriculum Levels in Mathematics

% meeting or exceeding expectations									
Reading	2024	2025	Writing	2024	2025	Math	2024	2025	
All	76	74	All	64	66	All	77	75	
Māori	68	78	Māori	60	63	Māori	66	73	
NZ European	85	81	NZ European	73	71	NZ European	84	80	
Pasifika	55	50	Pasifika	55	41	Pasifika	33	17	
ESOL	60	58	ESOL	50	57	ESOL	72	65	
Boys	73	71	Boys	59	63	Boys	79	77	
Girls	79	76	Girls	71	70	Girls	74	72	

- In 2025 we have 166 **ESOL learners** (36% of our roll), including 98 (22% of the school roll) funded students with significant English language learning needs. This continues an upward trend from 78, funded students, in 2024 and 67 in 2023
- **Pasifika student** numbers are low and vary between 9-15 students, In 2025 there are 12 Pasifika students on our roll, 6 of whom are new to TPS in 2025. Subsequently this data needs to be viewed with caution.

### Key Variance Themes:

- Because 2024 and 2025 judgements were based on two different curriculum versions, and the refreshed 2025 curriculum lifts the expectations at each year level, direct comparison between years should be interpreted with care.
- We had 101 new students enrol in TPS in 2025, 70 of whom are Year 0 and 1 and 40 are ESOL.
- Māori learners showed strong upward trends across all three curriculum areas, reducing long-standing gaps.
- Writing data has improved slightly. Gender disparity narrowed in Writing due to improved outcomes for boys.
- ESOL learners showed positive gains in Writing but a decline in other areas.
- Assessment and moderation of a changing curriculum (and yet to be supplied support materials) has been a significant challenge, resulting in conservative teacher judgements during this time.

## 2025 TPS progress and achievement goals for equity and excellence:

### Mathematics & Statistics:

#### Basic Fact Targets:

1. 70% of year 3 students achieving mastery in basic facts expectations at the end of Phase 1.
2. 80% of year 6 students achieving mastery in basic facts expectations at the end of Phase 2

In 2025, the expectations for basic fact mastery increased in the refreshed curriculum. Despite this changed benchmark, the year 3 (end of Phase 1) results showed between 50 to 65% progress made during the year.

	Percentage of students achieving mastery			
<b>YEAR 3</b> End of Phase 1	Term 1	Term 2	Term 3	Term 4
Addition	30%	55%	66%	80%
Subtraction	17%	45%	61%	73%
Multiplication	9%	46%	69%	74%
Division	5%	46%	61%	65%

At the end of Phase 2 we were aiming for 80% of students to demonstrate mastery in multiplication and division. We almost achieved this in Multiplication and were 9% away in division.

<b>YEAR 6</b> End of Phase 2	Term 1	Term 2	Term 3	Term 4
Multiplication	58%	70%	75%	79%
Division	49%	58%	67%	71%

MATHS	Baseline Data - Term 1 % of students			2025 - Term 4 % of students			
	Needing support	Meeting	Exceeding	Needing Support	Progressing Towards	Meeting	Exceeding
All Students	28	66	6	8	18	55	20
Māori	27	65	8	10	18	58	15
ESOL	33	58	10	13	22	44	21
Year 3	31	69	0	14	13	59	14
Year 4	38	52	10	7	20	41	31
Year 5	32	57	11	6	17	50	27

Between Term 1 and 4 the progress descriptions changed from 3 to 4 categories, making it challenging to draw clear conclusions or compare progress across terms. In 2026 the MOE are introducing 5 progress descriptions.

#### Key Variance Themes:

- Despite the shift to a 4-band progress system, improvement is visible across target year groups.
- There is a consistent uplift in the Exceeding category.
- ESOL learners have diverse outcomes, with a notable group achieving at high levels.
- By Term 4, teachers felt confident with the evidence gathered to make judgements that identified students to be exceeding curriculum expectations.

## Staff Learning Goals:

1. Teaching staff will develop their knowledge of the refreshed NZ Mathematics Curriculum and will be ready to make accurate assessment judgements for 2026.
2. Teaching staff will have a good understanding of, and implement, the Maths No Problem structured maths programme.

## Comments

### Curriculum and Professional Learning:

- Teachers have engaged in substantial learning to understand the refreshed NZ Mathematics Curriculum and strengthen assessment literacy.
- Staff reported (in T4 feedback survey) an overall average of 4/5 in confidence to deliver MNP, they noted strong student engagement and valued the structure and resources MNP provided.
- Maths No Problem is being embedded, supporting deeper reasoning, structured problem solving, and coherent teaching practice across the school.
- Lead Teacher involvement ensured we remained up-to-date with curriculum changes and teachers had support for implementing MNP in each team.

### Key Barriers and Challenges:

- **Assessment capability:** In the PAT assessments, our student results were better than national norms with accelerated progress noted in scale score progress, this seems to indicate that we may have some issues with **moderation and teacher judgements**. To date, there is no curriculum alignment information for PAT (it was due in Term 1 2025), PAT data is normed reference data, not criterion referenced data (i.e. not specifically based on Curriculum Expectations for each year level).
- **Lack of resourcing:**  
The foundation phase (Year 0) for Maths No Problem is yet to be fully developed and staff are expecting professional learning opportunities for this early in 2026.
- **Rapidly increasing ESOL roll:**  
This group places increasing demand on classroom teachers in mathematics due to language complexity.
- **Curriculum change:**  
The mathematics curriculum continues to evolve, requiring ongoing professional learning and adaptation.
- **Rising SENCO demand:**  
Increasing numbers of students with complex needs (ADHD, ASD, social-emotional needs). Limited MOE/Health-funded support means school-based resourcing is prioritised for Tier 3 needs, reducing capacity for Tier 2 intervention.

### Focus for 2026:

- We will revise the content and align assessment and learning to the third refresh of Mathematics Curriculum.
- We will continue with the Maths No Problem programme in 2026; the PAT results in 2025 were very encouraging with accelerated progress evident. We will test again in Terms 1 and 3 in PAT Maths to see if this level of progress is consistent. Hopefully curriculum alignment resources will be available in 2026.
- Enhance Tier 2 and 3 support structures to address the needs of students below expectations. We have some funding (3 blocks a week) from the MOE, TPS is supplementing this to implement a Mathematics Acceleration Programme – with the target groups being within Years 3 to 6.
- Build on gains made through Maths No Problem. Prepare for the rewrite and release of new books in 2027.
- Prioritise professional learning that develops teacher capability in assessment accuracy.
- Allocate an additional maths teacher to the senior team, to increase teacher numbers to 6. This will allow for a fair distribution of students in both year 5 and 6, approximately 23/24 in each class.

## Literacy:

WRITING	Baseline Data - Term 1 % of students			2025 - Term 4 % of students			
	Needing support	Meeting	Exceeding	Needing Support	Progressing Towards	Meeting	Exceeding
All Students	36	64	0	11	22	60	6
Māori	43	57	0	13	24	63	0
ESOL	44	56	0	17	26	53	4
Year 3	47	53	0	18	21	56	4
Year 4	35	63	1	13	15	57	15
Year 5	53	47	0	9	40	50	1

READING	Baseline Data - Term 1 % of students			2025 - Term 4 % of students			
	Needing support	Meeting	Exceeding	Needing Support	Progressing Towards	Meeting	Exceeding
All Students	27	67	4	9	17	54	20
Māori	24	75	2	13	10	65	13
ESOL	41	55	4	14	28	44	14
Year 3	38	62	0	15	13	51	21
Year 4	35	61	4	11	13	46	30
Year 5	33	57	10	5	21	59	15

### Staff Learning Goals:

1. Teaching staff will develop their knowledge of the refreshed NZ English Curriculum and will be ready to make accurate assessment judgements for 2026.
2. Teaching staff will have a good understanding of and implement evidence based structured writing pedagogy

## WRITING – Analysis

### Curriculum and Professional Learning:

- This year we invested significantly in professional learning in Writing, this has improved the consistency of practice across the school and has grown the capability of staff. Staff feedback indicated a 3.3/5 average for confidence in delivering a new 'sentence level' model promoted by Learning Matters. This professional learning is still a work in progress.
- The introduction of a Progressing Towards assessment category in Term 3 provides a more nuanced picture of progress for students not yet meeting year level expectations.
- Year 3 and Year 5 cohorts started the year with the lowest baseline achievement (47–53% meeting expectations). Both cohorts demonstrate substantial progress by the end of the year.

## READING – Analysis

### Curriculum and Professional Learning:

- The proportion exceeding expectations rose from 4% to 20%.
- The majority of students (73%) are meeting or exceeding expectations by Term 4.
- Māori learners maintain strong performance, with 76% meeting/exceeding.
- ESOL learners, the number exceeding expectations increased from 4% to 14%. These gains are notable given language acquisition timelines.
- Through the writing professional development, teachers were encouraged to incorporate more whole class reading instruction. This is a significant pedagogical change that teachers are continuing work with to find 'just right' level of whole class and small group instruction.

## Reading and Writing:

### Impact of Curriculum Refresh and Moderation Challenges:

2025 was the first full year implementing the second refresh of the English Curriculum. This transition brought:

- Higher year-level expectations, particularly in Writing.
- A need to shift from broad curriculum levels to granular year-by-year progressions.
- Ongoing learning for teachers around new teaching sequences, assessment indicators, and moderation.

### Focus for 2026:

- Learn and embed the third refreshed English Curriculum teaching sequences to ensure consistency and confidence across all teams.
- Strengthen moderation practices, within and across year levels, to improve reliability of teacher judgements.
- Maintain targeted interventions for ESOL learners, especially those newly funded through MOE.
- Prioritise support for cohorts with historically lower baselines (particularly Year 3)
- Monitor the impact of the change to a year-level class structure in the Middle Team, to ensure alignment with the curriculum and support equitable outcomes.
- Implement LMIT literacy intervention programme, two staff are currently training in this. We have employed one of the training teacher as a Literacy Specialist who will work 4 days a week. This position is half MOE and half TPS funded and will target tier 2 and 3 students across the school.

## Attendance: Target 90% average attendance rate (return to pre-Covid level)

2019	2020	2021	2022	2023	2024	2025
90%	79%	82%	83%	89%	88%	89%

Overall attendance for the whole school remains constant in the 88-89% range.

## Govt target: 80% of students are present for more than 90% of the term

Baseline:

Term 4 2024	Term 1 2025	Goal – Term 4 2025	Outcome:
64%	77%	80%	87%

Reaching the MOE target of 90% attendance (4 or less days absent) each term is very challenging, especially in Term 3 when we had significant illness across the school (both staff and students). Holidays in term time continue to also be a significant contributor to absences, with some families have considerable time away visiting family overseas.

### Focus for 2026:

- Implementing the TPS Attendance Management Plan

