

MURITAI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



Muritai School

Principal:	Stu Devenport
School Address:	166 Muritai Road, Eastbourne Lower Hutt 5013
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Ministry Number:	2920
Accountant/Service Provider:	Accounting For Schools Ltd

MURITAI SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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MURITAI 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.

Howard Jones Grew
Full Name of Presiding Member

Howard
Signature of Presiding Member

4/6/2026
Date:

Stu Derenport
Full Name of Principal

[Signature]
Signature of Principal

4/6/26
Date:

MURITAI SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Government Grants	2	3,593,351	3,506,486	3,580,222
Locally Raised Funds	3	356,024	259,800	380,559
Interest		10,329	15,000	17,923
		<u>3,959,704</u>	<u>3,781,286</u>	<u>3,978,704</u>
Expenses				
Locally Raised Funds	3	135,524	95,800	118,974
Learning Resources	4	2,756,634	2,602,660	2,747,028
Administration	5	212,397	213,001	216,049
Property	6	835,740	917,054	959,443
Interest		5,865	2,050	21,460
		<u>3,946,160</u>	<u>3,830,565</u>	<u>4,062,954</u>
Net Surplus / (Deficit)		13,544	(49,279)	(84,250)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>13,544</u></u>	<u><u>(49,279)</u></u>	<u><u>(84,250)</u></u>

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



MURITAI SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2025

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Balance at 1 January	698,098	698,098	888,386
Total comprehensive revenue and expense for the year	13,544	(49,279)	(84,250)
Contribution - Furniture and Equipment Grant	28,178	-	-
Distributions to the Ministry of Education	(2,148)	194,376	(105,578)
Blair Family Legacy	-	-	(460)
Equity at 31 December	737,672	843,195	698,098
Accumulated comprehensive revenue and expense	725,547	843,195	685,973
Blair Family Legacy	12,125		12,125
Equity at 31 December	737,672	843,195	698,098

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.



MURITAI SCHOOL

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	369,225	429,154	91,650
Accounts Receivable	8	236,281	8,773	249,612
Funds receivable for Capital Works Projects	16	-	33,058	87,308
GST Receivable		58,567	(10,131)	12,300
Investments	9	134,049	-	129,141
Prepayments		17,393	1,106	10,028
		815,515	461,960	580,039
Current Liabilities				
Accounts Payable	11	415,978	45,678	275,068
Borrowings - Due in one year	12	9,084	-	9,084
Finance Lease Liability	15	13,956	4,515	17,582
Funds held for Capital Works Projects	16	144,852	-	-
Provision for Cyclical Maintenance	14	46,664	40,760	121,584
Revenue Received in Advance	13	4,000	-	13,913
		634,534	90,953	437,231
Working Capital Surplus		180,981	371,009	142,808
Non-current Assets				
Property, Plant and Equipment	10	662,263	653,188	663,688
		662,263	653,188	663,688
Non-current Liabilities				
Borrowings - Due beyond one year	12	15,897	36,336	24,981
Provision for Cyclical Maintenance	14	64,369	142,927	58,586
Finance Lease Liability	15	25,306	1,739	24,831
		105,572	181,002	108,398
Net Assets		737,672	843,195	698,098
Equity		737,672	843,195	698,098

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



MURITAI SCHOOL

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		771,812	811,773	786,735
Locally Raised Funds		359,095	449,773	417,534
International Students		(9,100)	(13,913)	1,183
Goods and Services Tax (net)		(46,268)	22,431	13,182
Payments to Employees		(607,589)	(623,988)	(723,642)
Payments to Suppliers		(355,602)	(417,101)	(468,068)
Interest Paid		(5,866)	(2,050)	(21,460)
Interest Received		10,464	15,580	18,161
Net cash from / (to) the Operating Activities		116,946	242,505	23,625
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(66,360)	(54,504)	(104,523)
Purchase of Investments		(225,878)	-	(225,878)
Proceeds from Sale of Investments		220,970	129,141	322,615
Net cash from / (to) the Investing Activities		(71,268)	74,637	(7,786)
Cash flows from Financing Activities				
Finance Lease Payments		(17,209)	(36,159)	(13,611)
Furniture and Equipment Grant		28,178	-	-
Loans Received/ Repayment of Loans		(9,084)	2,271	(9,084)
Funds Administered on Behalf of Third Parties		230,012	54,250	(100,271)
Distribution to the Ministry		-	-	(105,578)
Net cash from Financing Activities		231,897	20,362	(228,544)
Net increase in cash and cash equivalents		277,575	337,504	(212,705)
Cash and cash equivalents at the beginning of the year	7	91,650	91,650	304,355
Cash and cash equivalents at the end of the year	7	369,225	429,154	91,650

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these Financial Statements.



MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Muritai 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 reports 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 expenditure 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

A 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

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.



MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

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) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools 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.

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 not trivial.



MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

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.

Property, plant and equipment acquired as an individual asset that have a value under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 – Crown	5 - 50 years
Furniture and Equipment	5 - 10 years
Information and Communication Technology	3 - 5 years
Leased Assets	4 - 5 years
Library Resources	12.5% Diminishing value
Maintenance Equipment	5 - 10 years
Office & Teaching Equipment	3 - 5 years
Playground	10 years
Sports Uniforms	5 years



MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

k) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

n) Revenue Received in Advance

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

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

o) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School 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 Revenue and Expense.

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

MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

p) Provision for Cyclical Maintenance

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

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

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

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are 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.

r) 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.

s) 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

u) 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.



MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

2. Government Grants

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Government Grants - Ministry of Education	732,107	765,942	813,805
Teachers' Salaries Grants	2,186,868	2,030,000	2,035,609
Use of Land and Buildings Grants	663,674	700,000	719,971
Other Government Grants	10,702	10,544	10,837
	<u>3,593,351</u>	<u>3,506,486</u>	<u>3,580,222</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue			
Donations & Bequests	175,327	140,000	229,185
Fees for Extra Curricular Activities	127,132	98,500	116,887
Fundraising & Community Grants	16,990	2,000	8,006
International Student Fees	13,913	-	370
Other Revenue	6,164	7,600	7,678
Trading	16,498	11,700	18,433
	<u>356,024</u>	<u>259,800</u>	<u>380,559</u>
Expenses			
Extra Curricular Activities Costs	116,300	95,800	109,952
International Students	13,733	-	-
Trading	5,491	-	9,022
	<u>135,524</u>	<u>95,800</u>	<u>118,974</u>
<i>Surplus for the year Locally raised funds</i>	<u>220,500</u>	<u>164,000</u>	<u>261,585</u>

4. Learning Resources

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Curricular	47,355	48,460	62,971
Employee Benefits - Salaries	2,583,699	2,445,600	2,557,142
Information and Communication Technology	20,858	20,600	20,946
Library Resources	3,861	3,000	2,911
Staff Development	19,019	20,000	29,652
Depreciation	81,842	65,000	73,406
	<u>2,756,634</u>	<u>2,602,660</u>	<u>2,747,028</u>



MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

5. Administration

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Audit Fee	11,371	7,631	9,757
Board of Trustees Expenses	3,898	4,000	669
Board of Trustees Fees	550	1,320	440
Communication	11,461	12,100	13,227
Employee Benefits - Salaries	148,929	147,500	147,945
Insurance	7,995	8,000	8,302
Other	17,339	21,450	24,490
Service Providers, Contractors and Consultancy	10,854	11,000	11,219
	<u>212,397</u>	<u>213,001</u>	<u>216,049</u>

6. Property

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Caretaking and Cleaning Consumables	5,744	6,500	6,522
Consultancy and Contract Services	59,451	59,500	77,562
Cyclical Maintenance Provision	(48,670)	19,654	23,103
Employee Benefits - Salaries	58,500	49,400	55,898
Grounds	11,028	7,400	6,661
Heat, Light and Water	41,309	31,000	40,750
Rates	6,262	6,000	4,736
Repairs and Maintenance	32,048	35,000	17,649
Security	6,394	2,600	6,591
Use of Land and Buildings	663,674	700,000	719,971
	<u>835,740</u>	<u>917,054</u>	<u>959,443</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 Current Account	186,638	53,728	70,775
Bank Call Account	168,064	130,582	6,453
Blair Trust Legacy	14,523	11,595	14,422
Short-term Bank Deposits	-	233,249	-
Net cash and cash equivalents for Cash Flow Statement	<u>369,225</u>	<u>429,154</u>	<u>91,650</u>

Of the \$369,225 Cash and Cash Equivalents \$148,852 is subject to restrictions for the following reasons:

- \$4,000 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 13.

- \$144,852 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.



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Notes to the Financial Statements

For the year ended 31 December 2025

8. Accounts Receivable

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Receivables	487	8,773	37,418
Receivables from the Ministry of Education	3,664	-	2,237
Interest Receivable	445	-	580
Teacher Salaries Grant Receivable	231,685	-	209,377
	<u>236,281</u>	<u>8,773</u>	<u>249,612</u>
Receivables from Exchange Transactions	932	8,773	37,998
Receivables from Non-Exchange Transactions	235,349	-	211,614
	<u>236,281</u>	<u>8,773</u>	<u>249,612</u>

9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	134,049	-	129,141

The carrying value of term deposits longer than 90 days but less than 12 months approximates their fair value at 31 December 2025.

10. Property, Plant and Equipment

	Opening \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Buildings	448,266	7,631	-	-	(20,212)	435,685
Furniture and Equipment	58,927	14,381	-	-	(15,478)	57,830
Information Technology	20,323	15,658	-	-	(10,143)	25,838
Leased Assets	40,538	12,659	-	-	(16,776)	36,421
Library Resources	936		-	-	(112)	824
Office Furniture & Equipment	7,560		-	-	(2,131)	5,429
Playground Equipment	67,227	4,528	-	-	(10,947)	60,808
Sports Uniform	8,396		-	-	(2,548)	5,848
Teaching Equipment	8,614	4,194	-	-	(2,088)	10,720
Vehicles & Grounds	2,900	21,367	-	-	(1,407)	22,860
Balance at 31 December 2025	<u>663,687</u>	<u>80,418</u>	<u>-</u>	<u>-</u>	<u>(81,842)</u>	<u>662,263</u>

The net carrying value of equipment held under a finance lease is \$36,421 (2024: \$40,538).

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.



MURITAI SCHOOL

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

10. Property, Plant and Equipment (cont.)

	2025	2025	2025	2024	2024	2024
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings - School	787,583	(351,898)	435,685	779,952	(331,686)	448,266
Furniture and Equipment	193,437	(135,607)	57,830	179,055	(120,128)	58,927
Information Technology	164,036	(138,198)	25,838	148,378	(128,055)	20,323
Leased Assets	200,326	(163,905)	36,421	187,667	(147,129)	40,538
Library Resources	33,701	(32,877)	824	33,701	(32,765)	936
Office Furniture & Equipment	39,190	(33,761)	5,429	39,190	(31,630)	7,560
Playground Equipment	199,639	(138,831)	60,808	195,111	(127,884)	67,227
Sports Uniform	34,451	(28,603)	5,848	34,451	(26,055)	8,396
Teaching Equipment	70,153	(59,433)	10,720	65,958	(57,344)	8,614
Vehicles & Grounds	30,877	(8,017)	22,860	10,085	(7,185)	2,900
Balance at 31 December	1,753,393	(1,091,130)	662,263	1,673,548	(1,009,861)	663,688

11. Accounts Payable

	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
Creditors	140,649	28,815	27,586
Accruals	8,868	-	9,754
Employee Entitlements - Salaries	255,131	-	228,679
Employee Entitlements - leave accrual	11,330	16,863	9,049
	415,978	45,678	275,068
Payables for Exchange Transactions	404,648	28,815	266,019
Payables for Non-exchange Transactions - Other	11,330	16,863	9,049
	415,978	45,678	275,068

The carrying value of payables approximates their fair value.

12. Borrowings

	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
Due in One Year	9,084	-	9,084
Due Beyond One Year	15,897	36,336	24,981
	24,981	36,336	34,065

The school has borrowings at 31 December 2025 of \$24,981 This loan is from the Energy Efficiency & Conservation Authority for the purpose of upgrading the lights. The loan is unsecured and is interest free.



MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget \$	2024 Actual \$
International student fees in advance	4,000	-	13,913
	<u>4,000</u>	<u>-</u>	<u>13,913</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Provision at the Start of the Year	180,170	180,170	175,747
Decrease to the Provision During the Year	(48,670)	19,654	23,103
Use of the Provision During the Year	(20,467)	(65,401)	(18,680)
Provision at the End of the Year	<u>111,033</u>	<u>134,423</u>	<u>180,170</u>
Cyclical Maintenance - Current	46,664	40,760	121,584
Cyclical Maintenance - Non current	64,369	142,927	58,586
	<u>111,033</u>	<u>183,687</u>	<u>180,170</u>

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and photocopiers. Minimum lease payments payable:

	2025 Actual \$	2025 Budget \$	2024 Actual \$
No Later than One Year	17,455	4,515	21,581
Later than One Year and no Later than Five Years	28,961	1,739	30,107
Future Finance Charges	(7,154)	-	(9,275)
	<u>39,262</u>	<u>6,254</u>	<u>42,413</u>
Represented by			
Finance lease liability - Current	13,956	4,515	17,582
Finance lease liability - Non current	25,306	1,739	24,831
	<u>39,262</u>	<u>6,254</u>	<u>42,413</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the School's 10 Year Property plan



MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

16. Funds Held for Capital Works Projects

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

		Opening	Receipts	Payments	BOT Contribution/ (Write-off to R&M)	Closing
		Balances	from MoE			Balances
		\$				\$
2025						
Hall Refurbishment	<i>Completed</i>	(40,204)	43,354	(3,150)	-	-
Junior School Upgrade	<i>Completed</i>	(7,329)	388,676	(389,678)	8,331	-
Roof Repairs	<i>In progress</i>	(39,775)	769,775	(585,148)	-	144,852
Water Cylinder Leak Remediation	<i>Completed</i>		8,051	(8,051)	-	-
Totals		(87,308)	1,209,856	(986,027)	8,331	144,852

Represented by:

Funds Held on Behalf of the Ministry of Education	144,852
Funds Due from the Ministry of Education	-
	<u>144,852</u>

		Opening	Receipts	Payments	BOT Contribution/ (Write-off to R&M)	Closing
		Balances	from MoE			Balances
		\$	\$	\$	\$	\$
2024						
Hall Refurbishment	<i>In progress</i>	(16,805)	15,331	(144,308)	105,578	(40,204)
Junior School Upgrade Expenses	<i>In progress</i>	9,929	-	(17,258)	-	(7,329)
Roof Repairs	<i>In progress</i>	4,727	-	(44,502)	-	(39,775)
Heat Pumps	<i>In progress</i>	15,112	1,638	(16,750)	-	-
Totals		12,963	16,969	(222,818)	105,578	(87,308)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(87,308)
	<u>(87,308)</u>



MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

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 trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	550	440
<i>Leadership Team</i>		
Remuneration	326,261	392,915
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	326,811	393,355

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principals

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

		2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:			
Salary and Other Payments	<i>Principal 1</i>	170 - 180	160 - 170
Benefits and Other Emoluments	<i>Principal 1</i>	3 - 4	2 - 3



MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

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
120 - 130	2	1
110 - 120	2	3
100 - 110	6	3
	<u>10</u>	<u>7</u>

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

19. Contingencies

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

Pay Equity Settlement Wash Up

In 2025 the Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2025. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2025. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2026.

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.



MURITAI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$1,685,193 (2024: \$2,636,956) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital
	\$	\$	\$
Roof Repairs (Project 230494)	2,331,677	646,484	1,685,193
Total	2,331,677	646,484	1,685,193

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

(b) Operating Commitments

As at 31 December 2025 the Board not has entered into any operating commitments.

(Operating commitments at 31 December 2024: \$nil).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Cash and Cash Equivalents	369,225	429,154	91,650
Receivables	236,281	8,773	249,612
Investments - Term Deposits	134,049	-	129,141
Total Cash and Receivables	739,555	437,927	470,403

Financial liabilities measured at amortised cost

Payables	415,978	45,678	275,068
Borrowings - Loans	24,981	36,336	34,065
Finance Leases	39,262	6,254	42,413
Total Financial Liabilities Measured at Amortised Cost	480,221	88,268	351,546

22. Events After Balance Date

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



MURITAI SCHOOL

Members of the Board

For the year ended 31 December 2025

Name	Position	How position on Board gained	Term
Kaye Sherwin	Presiding Member	Re-elected September 2022	September 2025
Stu Devenport	Principal	Appointed	
Kurt Runner	Parent Rep	Re-elected September 2022	September 2025
Felicity Lovell	Parent Rep	Re-elected September 2022	September 2025
Matt McCorkindale	Parent Rep	Re-elected September 2022	September 2025
Jo Neilson	Parent Rep	Elected September 2022	September 2025
Lisa South	Parent Rep	Re-elected September 2025	September 2028
Lisa Allen	Staff Rep	Elected September 2025	September 2028
Howard Grigg	Parent Rep	Elected September 2025	September 2028
Jacqui Maguire	Parent Rep	Elected September 2025	September 2028
Gerri Ward	Parent Rep	Elected September 2025	September 2028
Brooke Davis	Parent Rep	Elected September 2025	September 2028

MURITAI SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2025

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

In 2025 the School received total Kiwisport funding of \$5,365 (2024: \$5,658).

The funding was used to run specific sports programmes for our students. Opportunities offered to our students included swimming tuition, cross country, athletics and a sports exchange with Wellesley College. A sports co-ordinator was employed to organise sports events in the school.

Our students continue to enjoy success across all areas of sporting endeavour.

Statement of Compliance with Employment Policy

For the year ended 31 December 2025 the Muritai School Board:

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

Muritai School Strategic Plan:

END OF YEAR STATEMENT OF VARIANCE 2025.

Learning – AKO	Working together – MAHI TAHI	Environment – TAIAO
Strategic Goals		
Our people will be well equipped with the right tools in their kete to be lifelong learners.	Our people will be their BEST through a cohesive & collaborative approach.	Our people will thrive by having strong connections with our place.
Key Initiatives		
<p>Raising Achievement</p> <ul style="list-style-type: none"> Reading, Writing and Maths targets with a particular focus on akonga Māori (Māori students). 	<p>Strengthening Manaakitanga</p> <ul style="list-style-type: none"> PB4L & Values Student Leadership 	<p>Buildings and Spaces</p> <ul style="list-style-type: none"> Junior Block Beautifying our shared spaces
<p>Enabling our Team Kaimahi</p> <ul style="list-style-type: none"> Literacy Curriculum Implementation Numeracy Curriculum Implementation 	<p>Whānau Connection</p> <ul style="list-style-type: none"> Reporting on achievement Whānau Ropu 	<p>Beach to Bush</p> <ul style="list-style-type: none"> Te Ara Tupua & Local Curriculum Kaitiakitanga Guardianship
<p>Learning Map</p> <ul style="list-style-type: none"> Graduate Profile Local Curriculum 	<p>Mātauranga Māori</p> <ul style="list-style-type: none"> Kura Ahurea Strengthening Maori knowledge 	<p>Learning Design</p> <ul style="list-style-type: none"> Ready for Learning Celebrating our bicultural society
What does success look like?		
Our team will be highly skilled & our students will be engaged in rich curriculum.	Our culture will be inclusive with a strong focus on hauora and leadership.	Our environment and practise will reflect a sense of connectivity and cohesion.

AKO Learning

Our people will be well equipped with the right tools in their kete to be lifelong learners

Initiative 1: Raising Achievement

Setting aspirational, targeted goals for all akonga to ensure they all reach their potential.

Focus	Action	Led by	EOY Review	Possible Next Steps
Target setting & Monitoring progress	<ul style="list-style-type: none"> Using achievement data in Reading, writing and maths to set aspirational targets for our learners Review FACES document to ensure they are an effective tool for tracking. Identifying target groups for intervention, acceleration and extension. 	<p>Ginny Treadwell</p> <p>Supported by SLT</p>	<p><u>Mid Year Data:</u> Reading 78% of students at or above expected level Maths 72% of students at or above expected level Writing 66% of students at or above expected level</p> <p><u>End of Year data:</u> Reading 86% of students at or above expected level Maths 82% of students at or above expected level Writing 73% of students at or above expected level FACES documentation continues to be valuable to monitor progress of targeted students. Sound assessment practises have also been valuable to monitor progress. We were fortunate to be accepted in the Year 7/8 Maths Acceleration Trial for the second half of the year which saw many of these students make solid progress in their maths ability. Most notable was the positive change in their attitude towards maths. Our tracking of monitoring of year groups identified our Year 3 learners significantly lower than other cohorts across the school in all the core learning areas. This is a large cohort with many students identified with high learning and behaviour needs.</p>	<ul style="list-style-type: none"> We are aware that the changes in the English and Maths Curriculums will likely mean changes to our achievement data as expectations are now higher across all year groups. We hope to maintain close to our current levels in Reading, Maths and Writing. Further PLD for our teachers to get more familiar and confident with delivering the new curriculums Continued targeted intervention support for Year 7/8 and Year 4 maths.²

AKO Learning

Our people will be well equipped with the right tools in their kete to be lifelong learners

Initiative 1: Raising Achievement

Setting aspirational, targeted goals for all akonga to ensure they all reach their potential.

Focus	Action	Led by	EOY Review	Possible Next Steps
Accelerating progress for akonga Maori	<ul style="list-style-type: none"> Identifying our Māori learners for acceleration. Identify and implement strategies to support acceleration. 	Jamie Power Supported by SLT	<p>Māori students identified in FACES documents, several identified as target students for acceleration. Have started tracking Māori students against non-Māori students as a comparison of achievement. Māori achievement plan created and shared with staff and Whānau rōpū.</p> <p><u>Mid Year Data:</u> Reading 73% of Māori students at or above expected level Maths 72% of students at or above expected level Writing 66% of students at or above expected level</p> <p><u>End of Year data (to update):</u> Reading 82% of students at or above expected level Maths 80% of students at or above expected level Writing 67% of students at or above expected level</p> <p>It is pleasing to see we are continuing to close the gap in achievement with our Māori and non Māori students.</p>	<ul style="list-style-type: none"> Continue to grow our understanding of how we can support our Māori learners to accelerate progress. Continue to dig deeper in the data and grow our strategies from our Māori Achievement Plan. Continue to grow our connection with whānau.

AKO Learning

Our people will be well equipped with the right tools in their kete to be lifelong learners

Initiative 2: Enabling the Team | Kaimahi

Providing targeted, relevant professional development for all our kaimahi to build confidence and capability.

Focus	Action	Led by	EOY Review:	Possible Next Steps
Structured Literacy & Curriculum Implementation	<ul style="list-style-type: none"> • Growing our curriculum action team to support implementation of new initiatives • Structured Literacy initiatives linked to Teacher's PGC, coaching and classroom release. Creating and encouraging opportunity to celebrate success. • Start to develop Muritai model for Structured Literacy schoolwide. • Aligning new English Curriculum to IDEAL approach • Professional learning for reading and writing remaining current - Stay on top of any new PD (on Ideal site). • Induction planning for new staff • Growing connections with other Ideal schools • Developing Literacy Matrix for Teacher Practise to highlight what quality teaching looks like in Literacy. 	<p>Lisa Allen</p> <p>Supported by Nadia Henderson & Ginny Treadwell</p>	<p>Our cross-syndicate Curriculum Action Team successfully mapped the new English Curriculum to the IDEAL scope and sequence, ensuring our school-wide transition is both compliant and cohesive. We strengthened professional ties with Wellesley College, Waterloo School, and other IDEAL-aligned schools, providing vital benchmarking and shared expertise for our staff.</p> <p>We have refined our approach to ensure age-appropriate delivery across syndicates. This ensures a seamless transition from foundational phonics in the juniors to advanced morphology and fluency in the senior school.</p> <p>Teachers set individualized literacy goals supported by newly established "Coaching Circles." This collaborative model replaced traditional observations with peer feedback and shared troubleshooting.</p> <p>Quality Practice: In collaboration with staff, we drafted the Muritai Literacy Matrix. This framework clearly defines "quality teaching" in our context and will serve as the primary tool for teacher goal-setting in 2026.</p>	<ul style="list-style-type: none"> • Implement Muritai Literacy Matrix for teachers to utilise as part of their Professional Growth Cycle. • Continue to provide professional development time for teachers to unpack the new English Curriculum

AKO Learning

Our people will be well equipped with the right tools in their kete to be lifelong learners

Initiative 2: Enabling the Team | Kaimahi

Providing targeted, relevant professional development for all our kaimahi to build confidence and capability.

Focus	Action	Led by	EOY Review:	Possible Next Steps
Structured Maths & Curriculum Implementation	<ul style="list-style-type: none"> • Growing our curriculum action team to support implementation of new initiatives • Professional Development for Teachers on new maths resources + Curriculum Implementation. Creating and encouraging opportunity to celebrate success. • Physical resourcing/materials appropriate to the programme • Review of Maths Matrix and best practice pedagogy? - Merging best practice already established into new models of teaching. (assessment, programme adaption, resource use, intervention, extension) • Updated Maths Spotlight - in development • Connections with other schools around leadership and implementation 	<p>Jon Mackie</p> <p>Supported by Jamie Power & Felicity Lovell</p>	<p>We began the year engaging with MoE PLD within our local cluster. However, following poor staff feedback, the leadership team pivoted to an in-house PLD model. This transition proved far more valuable, allowing us to move at our own pace while honoring the high-quality practices and resources already embedded at Muritai. To support strand development, we invested in additional hands-on resources. This ensured teachers had the practical tools necessary to bridge the gap. We finalized our "Maths Spotlight" document, which explicitly articulates our school's best practices. This serves as our "North Star" for consistency across all syndicates.</p> <p>In collaboration with teaching staff, we reviewed and finalised the Maths Matrix. This framework defines what quality instruction looks like in our context and is now ready to be implemented as a core component of the 2026 Professional Growth Cycle (PGC).</p>	<ul style="list-style-type: none"> • Continue to implement the new Maths Curriculum • Full implementation of the Muritai Maths Matrix as part of the Professional Growth Cycle.

AKO Learning

Our people will be well equipped with the right tools in their kete to be lifelong learners

Initiative 3: Learning Map

Create progressions of learning in core areas to enable learners to be active participants on their journey

Focus	Action	Led by	EOY Review:	Possible Next Steps
Graduate Profile	<ul style="list-style-type: none"> • Launching Graduate Profile with the school community. • Unpacking what each element looks like in each syndicate of the school. • Focus on personalised learning - Ara Whaiaro for 2025 overarching Inquiry Theme 	Jon Mackie Jamie Power Ginny Treadwell	Due to significant demands on implementation of the new English and Maths Curriculum this initiative was not actioned this year.	<ul style="list-style-type: none"> • Review of current work with potential launch to the community in the middle of the year.
Local Curriculum	<ul style="list-style-type: none"> • Continue to review our localised curriculum. Refining and simplifying to ensure kaiako have ownership, it is easily accessible and linked to new curriculum. • Rebranding with new logo and colours • Focus on reviewing Health and Arts overview 	Jamie Power Supported by SLT	Due to significant demands on implementation of the new English and Maths Curriculum this initiative was not actioned this year.	<ul style="list-style-type: none"> • No longer a priority for 2026

MAHI TAHI Working together

Our people will be their BEST through a cohesive & collaborative approach.

Initiative 1: Strengthening Manaakitanga

Embed a strong understanding of expectations for all learners in all context across the school

Focus	Action	Led by	End of Year Review	Possible next steps
PB4L & Values	<ul style="list-style-type: none"> Values visuals displayed in shared spaces - playgrounds, hall etc. Tier 2 continued development - March catchment, early identification of children at risk and associated programmes to cater for these students. Tier 3 escalation of CICO - how do we differentiate from Tier 2 CICO and Tier 3 CICO Celebrating Values in fortnightly student written page in newsletter and other sharing spaces. Termly Value events to celebrate and share these messages Houses celebrate with chants House captains to work with house before big events, chant practice, colours, haka off etc 	<p>Jon Mackie & Kate McLean</p> <p>Supported by SLT</p>	<p>This year, we focused on making our school values visible and actionable, strengthening our school spirit through student-led initiatives and consistent behavioural frameworks.</p> <p>New signage promoting our Living and Learning Values was installed across the campus. Our Student Leadership Team was heavily involved in the design and placement process, ensuring the messaging resonates with the student body.</p> <p>We continued to utilise Tier 2 strategies effectively. By providing targeted support and consistent interventions, we successfully minimized repetitive minor behaviors, fostering a more focused learning environment.</p> <p>Each term centered on a specific Living Value, which was reinforced through school newsletters, assemblies, and our "Gotcha" recognition system. This created a shared language between home and school.</p> <p>We saw a positive surge in House pride this year. Events such as the Haka-off, sports competitions, and the introduction of House chants during assemblies have strengthened our sense of belonging and healthy competition.</p>	<ul style="list-style-type: none"> Streamline our Tier 1 processes for promoting our Values including school wide celebrations and Gotcha process. Focus on the Reo versions of our values PB4L behaviour tracking transferred to HERO student management system. Data monitored termly for appropriate intervention. House Celebrations on a termly basis

MAHI TAHI Working together

Our people will be their BEST through a cohesive & collaborative approach.

Initiative 1: Strengthening Manaakitanga

Embed a strong understanding of expectations for all learners in all context across the school

Focus	Action	Led by	End of Year Review	Possible next steps
Student Leadership	<ul style="list-style-type: none">Refining our student leadership programme to build stronger connections between the two sites.Dedicated 'Leadership time' scheduled	Jon Mackie & Kāhu Syndicate	Our student leadership programme continues to be strong yet we were unable to implement these actions this year due to other demands	No longer a strategic focus in 2026

MAHI TAHI Working together

Our people will be their BEST through a cohesive & collaborative approach.

Initiative 2: Whānau Connection

Strengthen our connections with whānau to grow authentic and meaningful relationships between home and school.

Focus	Action	Led by	End of Year Review	Possible Next Steps
Reporting on Progress, Achievement & Attendance.	<ul style="list-style-type: none"> ● Review our reporting to parents model ● Student voice and exemplars ● Use of Etap Spotlight tools to enhance communication ● Goal setting process embedded. ● Attendance data closely monitored using STAR response. ● Attendance data reported on in newsletters 	<p>Stu Devenport Ginny Treadwell Nadia Henderson</p> <p>Supported by SLT</p>	<p>This year we transitioned toward a more responsive communication model with our community while refining our systems for monitoring student presence and agency.</p> <p>We moved to a real-time reporting model to provide parents with more frequent updates on student progress and achievement. While the pedagogical intent was successful, the Etap reporting functionality proved technically challenging for both staff and whānau, leading to increased administrative demands. A review of this platform's efficiency is required for 2026.</p> <p>Our school-wide commitment to student agency continues to yield results. We observed a marked improvement in student confidence, particularly within the senior syndicate, regarding their ability to formulate and articulate meaningful learning goals.</p> <p>The leadership and admin teams implemented the STAR response system to monitor attendance patterns rigorously. This allowed us to identify and track even small fluctuations in student absence. We successfully met the government attendance target in one out of the four terms. Analysis indicates that the primary barrier to meeting these targets consistently is term-time holidays, which remain a significant contributor to our non-attendance data.</p>	<ul style="list-style-type: none"> ● Move from etap to HERO student management systems for reporting ● Start aligning our reporting to parents to MoE requirements. ● Implement and adopt the attendance management plan using the STAR response.

MAHI TAHI Working together

Our people will be their BEST through a cohesive & collaborative approach.

Initiative 2: Whānau Connection

Strengthen our connections with whānau to grow authentic and meaningful relationships between home and school.

Focus	Action	Led by	End of Year Review	Possible Next Steps
Whānau Rōpū	<ul style="list-style-type: none"> Establish rōpū liaison with kaimahi Establish more regular hui dates 	Ginny Treadwell & Hilary Bevin	Our Matariki Hangi initiated by our Whānau Rōpū was an excellent way of connecting whānau while getting them more involved in school. This was a hugely successful event. Our Rōpū hui have become more interactive with parents with a nice balance of information/data sharing vs hands-on practical activities for our whānau.	<ul style="list-style-type: none"> Continue to grow this connection and increase participation of our Māori whānau at school.

MAHI TAHI Working together

Our people will be their BEST through a cohesive & collaborative approach.

Initiative 3: Mātauranga Māori

Growing our capability and confidence in teaching Te Reo Māori and concepts of Mātauranga Māori.

Focus	Action	Led by	End of Year Review	Possible Next Steps
Kura Ahurea	<ul style="list-style-type: none"> Year 2 of the Kura Ahurea initiative to grow the implementation of Te Reo Māori for our team and learners. Finalising Kura Ahurea implementation plan 	<p>Hilary Bevin Carmen McDonald</p> <p>Support by Curriculum Action Team</p>	Another successful year implementing these stories into our learning programmes. Learning is evident through writing, art work and inquiry learning. The Kura Ahurea implementation plan has been finalised, giving us a clear direction for the years ahead	<ul style="list-style-type: none"> Commence Year 3 of the Kura Ahurea initiative with Years 3-8 classes to the next Pūrakau
Cultural Competencies / Self assessment	<ul style="list-style-type: none"> Review Ta taiako document with kaiako Professional reading with staff/ SLT 	<p>Stu Devenport Hilary Bevin</p>	Due to other initiatives taking priority this work was not completed.	<ul style="list-style-type: none"> Growing our connection with Waiwhetu Marae

TAIAO Environment

Our people will thrive through our strong connection with our place.

Initiative 1: Buildings and Spaces

Ensuring our learning spaces are safe, welcoming and engaging for our people

Focus	Action	Led by	End of Review	Possible Next Steps
Junior Block	<ul style="list-style-type: none"> • Planning for Rooms 1,2,3 modernisation • Purchasing relevant resources/furniture to support the learning in our new environments 	Stu Devenport	Pleased to see this work fully completed with our youngest students making the most of their new learning spaces. Additional classroom furniture has been purchased for these spaces.	This work is now complete
Beautifying our outdoor spaces through art	<ul style="list-style-type: none"> • Opportunities for Art Extension for our students identified with art strengths/passions • Opportunities for mural creations to be installed across the school in our shared spaces. • Art Exhibition 2025 focus for Term 3. 	Jamie Power Ginny Treadwell	As part of our Term 3 Art focus we had new murals installed across the school made by students from every syndicate. Many of the murals promoted our Living Values. Due to construction work on our hall our planned art exhibition was moved to the classrooms.	<ul style="list-style-type: none"> • Mural installation on concrete wall at Oroua Street entrance. Students involved in the process with the outcome reflecting our bicultural heritage. • Further planting/enhancements at Oroua Street Entrance and frontage of Senior School • Review our pou and garden that watch over us at school.

TAIAO Environment

Our people will thrive through our strong connection with our place.

Initiative 2: Beach to Bush

Our learning programmes will reflect the environment we are learning in.

Focus	Action	Led by	End of Year Review.	Possible Next Steps
Te Ara Tupua alliance	<ul style="list-style-type: none"> Continued relationship with Te Ara Tupua alliance to drive our Learning overview for 2025 Utilising our local environment to enhance our learning programmes 	<p>Jamie Power</p> <p>Supported by SLT</p>	Due to this being a significant focus throughout our learning programmes in 2024, this was kept as a minor focus in 2025.	<ul style="list-style-type: none"> Involvement in the celebration of completion of the shared pathway.
Kaitiakitanga	<ul style="list-style-type: none"> Grow our understanding of being guardians of the environments. Simple initiatives to grow change Enviro Schools engagement with PLD provided Parent and Teacher enviro group established Orchard redevelopment to create Mārā Kai Muritai 	<p>Felicity Lovell and Stu Devenport</p> <p>Support by Action Group</p>	A significant development in our outdoor space was the revisioning of our school orchard into Mārā Muritai. This involved strong parent, student and community involvement. This space has been transformed into an outdoor learning space for our tamariki.	<ul style="list-style-type: none"> Grow our understanding of being guardians of the environments. Simple initiatives to grow change Class/teacher input into Mārā Muritai

TAIAO Environment

Our people will thrive through our strong connection with our place.

Initiative 3: Learning Design

The learning environments support students well being and reflect our bicultural society.

Focus	Action	Led by	End of Year Review	Possible Next steps
Ready to Learn / Transition to School	<ul style="list-style-type: none"> • Ready for Learning initiative implemented in Kororā Team. • Kororā team will use this as their Inquiry focus for Term 1. • Ready for Learning posters and resources purchased for teacher, student and parent education. • Opportunities for parent education throughout the year. 	Felicity Lovell Ginny Treadwell Nadia Henderson	This was a significant strategic initiative for our Junior Syndicate in 2025. The language and activities from the programme provided the platform for teachers to explicitly teach the key skills while also communicating the importance of these to whānau. Each school visit was focused on a particular theme from the programme, with 'homework' provided to whānau. Aspects of the skills have also been introduced at the local kindergarten to provide a stronger transition to school.	<ul style="list-style-type: none"> • Continue the roll out of this initiative in our Kororā Team • Parent Education evening at the beginning of the year to focus on the importance of these skills.
Te Aō Māori	<ul style="list-style-type: none"> • Complete audit of our school environment to identify components that reflect our bi-cultural heritage. • Identify simple ways of improving the visibility of Te Reo Maori across the school. 	Stu Devenport & Hilary Bevin	This was not completed due to the pressure of other demands.	<ul style="list-style-type: none"> • Incorporate these actions into other strategic initiatives in 2026.

Honouring Te Tiriti o Waitangi at Muritai School

Muritai Vision Statement	<p align="center">'Be the best that we can be'</p> <p>The vision for everyone involved with Muritai School is that the children's education will help them develop their potential to be the best that they can possibly be.</p>		
Muritai WHY Statement	<p align="center"><i>Our tamariki are proud of who they are and where they come from.</i></p>		
Whakamārama / Explanation	<ul style="list-style-type: none"> ➤ It is important for our ākonga to have a sense of identity and belonging. ➤ We want to give them a sense of whānau, community and belonging. ➤ We want our ākonga to feel pride in where they come from and the people that came before. ➤ Our ākonga need to understand the importance of local places and the stories behind them. ➤ We want to develop a collective understanding of our past and our present, our shared history and our stories. 		
Links to Strategic Goals and NELPs	<p align="center">AKO Learning</p>	<p align="center">MAHI TAHI Working together</p>	<p align="center">TAIAO Environment</p>
	<p align="center">Learners at the Centre, Barrier free access, Quality teaching and leadership, Future of learning and work, World class inclusive public education</p>		

Article 1: Kāwanatanga / Honourable Governance	Article 2: Rangatiratanga / Māori Self Determination, Agency, Mana Motuhake	Article 3: Ōritetanga / Equity, Partnership	Article 4: The Spoken Promise / Protection
1. We understand our position as Crown agents and affirm Māori as Tangata whenua.	1. Te Reo Māori, tikanga and kawa, appropriate to local context, is valued, practised and celebrated.	1. In the interest of all, Māori have the same rights and opportunities as non-Māori.	1. Māori are empowered to have cultural and spiritual/religious freedom.
2. We seek to govern honourably - decisions are made with those who are impacted by them the most.	2. Our ākonga Māori are supported to succeed as Māori.	2. Barriers and inequalities are removed to ensure equitable outcomes for all.	2. Māori customs, spirituality and beliefs are protected.
3. We engage a shared decision making process with mana whenua and our communities.	3. Our Māori community has agency, mana, and the power to act.	3. Our resources, content and delivery reflects Aotearoa and our dual heritage. We ensure equitable representation of Mātauranga Māori, Reo, tikanga etc.	3. Te Reo Māori, tikanga, and Mātauranga Māori is respected, protected and enhanced.
4. Our communication is meaningful, ongoing, reciprocal and transparent.	4. Māori diversity is recognised and valued and self determination is enacted.	4. Māori perspectives and the voices of Māori are equitably represented.	4. Te Ao Māori and mana whenua narratives are protected
At Muritai we... <ul style="list-style-type: none"> - We seek to understand the aspirations of the Māori Community - We share our planning and learning with mana whenua and provide ways to share our learning with them. 	At Muritai we... <ul style="list-style-type: none"> - The board and staff values Māori identity, language and culture and supports the growth and development of te reo Māori and mātauranga Māori - We (board and staff) demonstrate clear expectations that Māori students will make superb progress 	At Muritai we... <ul style="list-style-type: none"> - Make sure that our Māori students can see themselves in the curriculum. - We develop and continue to maintain partnerships with whānau and local iwi. 	At Muritai we... <ul style="list-style-type: none"> - Provide many opportunities for our Māori students to thrive and flourish and lead. - We have built strong connections to local iwi through our Local Curriculum.



Muritai School

End Of Year

Overall Teacher Judgements

Students Achievement Data

2025

This report is a summary of our student achievement data for the middle of year 2025. This report reflects the students' achievement level against Mid Year expectations for year groups in Reading, Maths and Writing.

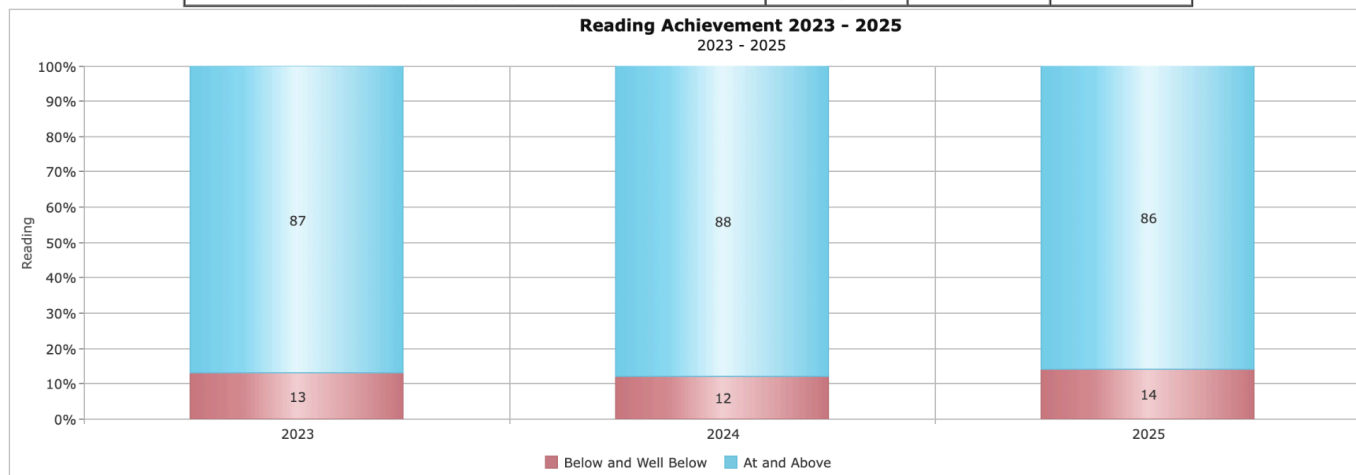
Reading.

The data below represents how students are achieving against end of year expectations in reading. It reflects the reading ages of students. This information is gathered through triangulation of information - it involves drawing on and applying the evidence gathered up to a particular point in time, in order to make an overall judgement about a student's progress and achievement. **Teacher Knowledge** (Observing the process a student uses to complete a learning tasks), **Learning Conversations** (Conversing with the student to find out what they know, understand and can do), **Assessment** (Gathering results from formal assessments, including standardised tools like reading assessments using running records (iSRS reading (Years 1-4), iSRS assessment (Years 3-8)

All Student Achievement Reading OTJ 2023 - 2025

All Students Achievement Reading 2023 - 2025

	2023	2024	2025
% At and Above	87	88	86
% Below and Well Below	13	12	14



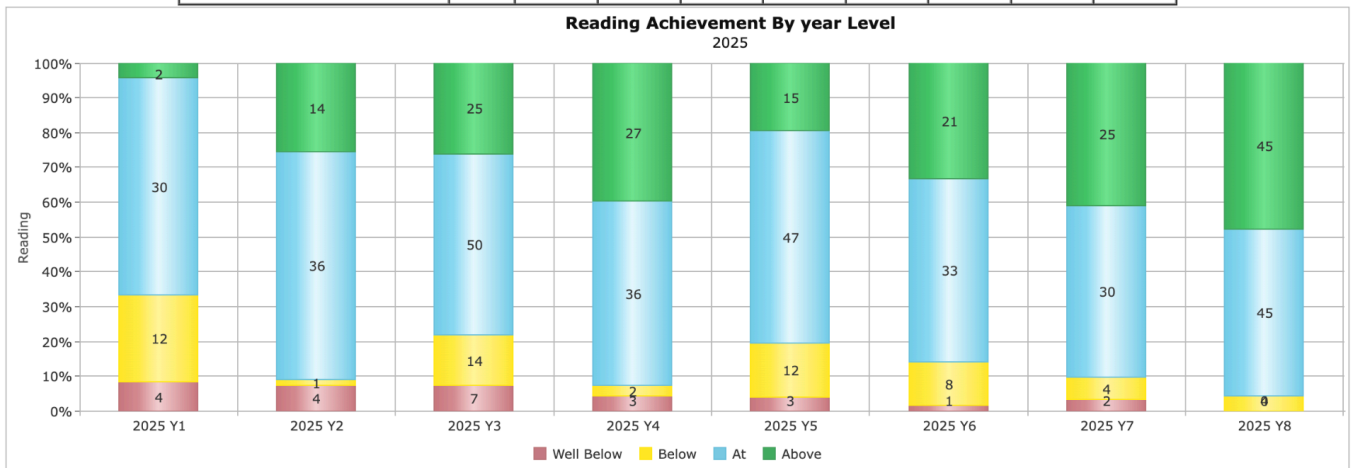
End of Year Reading Achievement Data: Trends and Shifts (2023-2025)

- **Positive Overall Achievement but Recent decline in students 'At and Above':**
 - The percentage of students achieving "At and Above" the expected level in Reading in 2025 is 86% - which shows a small decline compared to previous years (2023 - 87% and 2024 - 88%
- **Changes in Students "Below and Well Below":**
 - Mirroring the "At and Above" trend, the percentage of students "Below and Well Below" expectations changed from 13% in 2023 to a low of 12% in 2024.
 - Unfortunately, this percentage has increased to 14% in 2025, indicating that more students are now falling into the "Below and Well Below" category compared to the previous year, nearly matching 2023 levels, even though the percentage increase is minor.
- **Drop from the 2024 Progress:**
 - One explanation for this decline could be that they have been working to implement the New Curriculum into their planning. There have been many conversations around the shift in expectation of the New Curriculum in comparison to the Old Curriculum. Some staff have commented that they were conservative when making Overall Teacher Judgements in anticipation of the potential shift in achievement levels once we start assessing and reporting against the New Curriculum.

- **Ongoing Challenge for Students "Below and Well Below":**
 - The majority of the 14% of students who are working below and well below are in years 1 and 3. Most of these children are on the Muritai Learning Support Register and there have been regular conversations about their progress at syndicate level and also with the SENCO.
 - The year 5/6 cohort also have a higher number of students than most that help make up this 14% - these learners are all on the Muritai School Learning Support Register. The classroom teachers and SENCO regularly reflect on their learning and are in communication with the whanau, either through IEP's (Individual learning plans) or CLP's (collaborative learning plans).
- **Areas for Action:**
 - In order to ensure effective and evidence-based interventions are put in place to accelerate the progress of those learners who are below or well below, we will need to look at the reasons why these children are struggling with their learning in Reading. We are fortunate to have Sherril's Learning Support Programme to assist with this - some investigation may be needed to ensure we have the right support programmes running to support these students. Looking ahead to 2026 we hope to have Teacher Aides working with small groups using intervention strategies and programmes that are aimed at the specific learning needs of the children.

**All Student Achievement
Reading OTJ 2023 - 2025 By Year Group**

by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
% At and Above	2023	71	90	86	86	88	95	93	93
	2024	67	89	88	89	76	88	98	97
	2025	67	91	78	93	81	86	90	96
% Below and Well Below	2023	29	10	14	14	13	5	7	7
	2024	33	11	12	11	24	13	2	3
	2025	33	9	22	7	19	14	10	4



End of Year Reading Achievement Data by Year Group: Trends and Shifts (2023-2025)

- **Overall achievement:**
 - Year 2, 4, 6, and 7 cohorts have all shown growth in numbers of students "At and Above" the expected level in Reading, with strong positive trends overall from 2024 to 2025.
 - The continuing trend of a decline at the Year 3 and 5 levels is evident. However, 2025's year 7 cohort has bucked the trend and has shown growth in 2025, which is pleasing to see.
 -

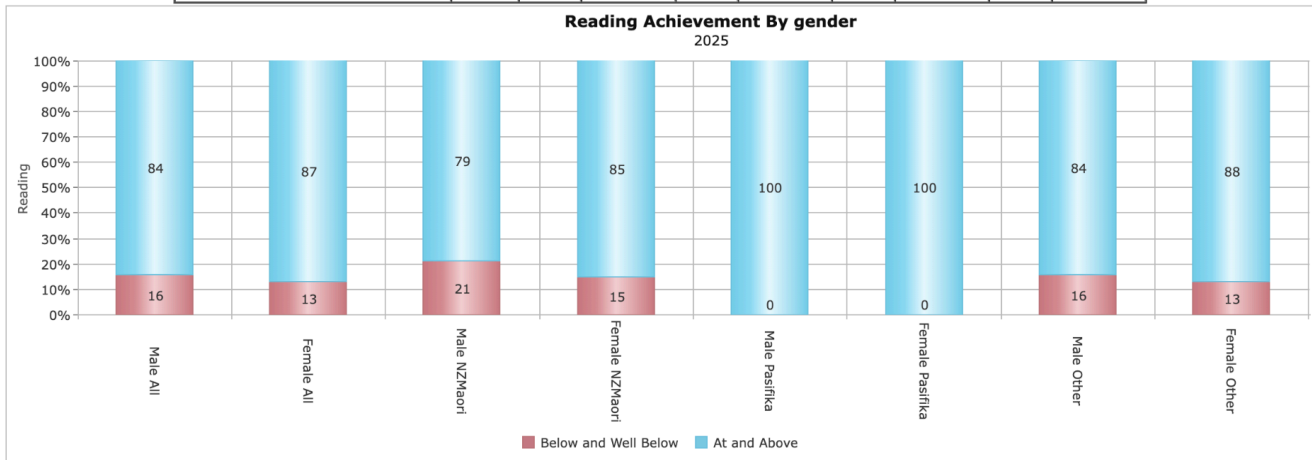
- **Performance of each cohort:**

- **Year 1 Cohort:** Only 67% of this group are reading at or above the expected level. It is important to note that some of these children are very young and have not had a full year at school. 33% are below or well below the expected level.
- **Year 2 Cohort:** Shows a strong upward trend, from 67% "At and Above" as Year 1's in 2024 to 91% as Year 2's in 2025. This is an increase of 24% of children who are working at or above the expected level.
- **Year 3 Cohort:** This cohort is showing a decline in achievement from 2024. They have dropped from 89% at or above in 2024 down to 78% at or above in 2025. This is the cohort we discussed in detail in the mid year data report. Of the 12 children (22%) that are below or well below, 9 of them are on Muritai's Learning Support Register for various learning needs. It is important to note that at the mid year mark 8 children in this cohort were well below and at the end of the year there are only 4 children well below (one of whom is ORS funded and the others all have diagnosed additional learning needs)
- **Year 4 Cohort:** 93% of students in this cohort are Reading "At or Above" the expected level. This has seen a strong increase from the mid year data which showed only 81% of children at or above in reading. This is a growth of 12% of the cohort moving up since the mid year data was collected. The 2 children who were well below at mid year continue to make up this group for our end of year data. The number of children who were sitting at "below" at the mid-year data collection point has dropped from 15% (6 children) down to 3% (1 child) at the end of year.
- **Year 5 Cohort:** 81% of students in this cohort are Reading "At or Above" the expected level compared to the 89% in 2024 - All the children who are below or well below (19%) are on Muritai School Learning Support Register..
- **Year 6 Cohort:** 86% of students in this cohort are Reading "At or Above" the expected level compared to the 76% in 2024. This is great progress for this group
- **Year 7 Cohort:** 90% of students in this cohort are Reading "At or Above" the expected level compared to the 88% in 2024, showing a steady growth.
- **Year 8 Cohort:** 96% of students in this cohort are Reading "At or Above" the expected level compared to the 98% in 2024 - this small decline should not deflect from the success of this group. The small number of children who are below or well below are all on the Muritai Learning Support Register with diagnosed additional learning needs.

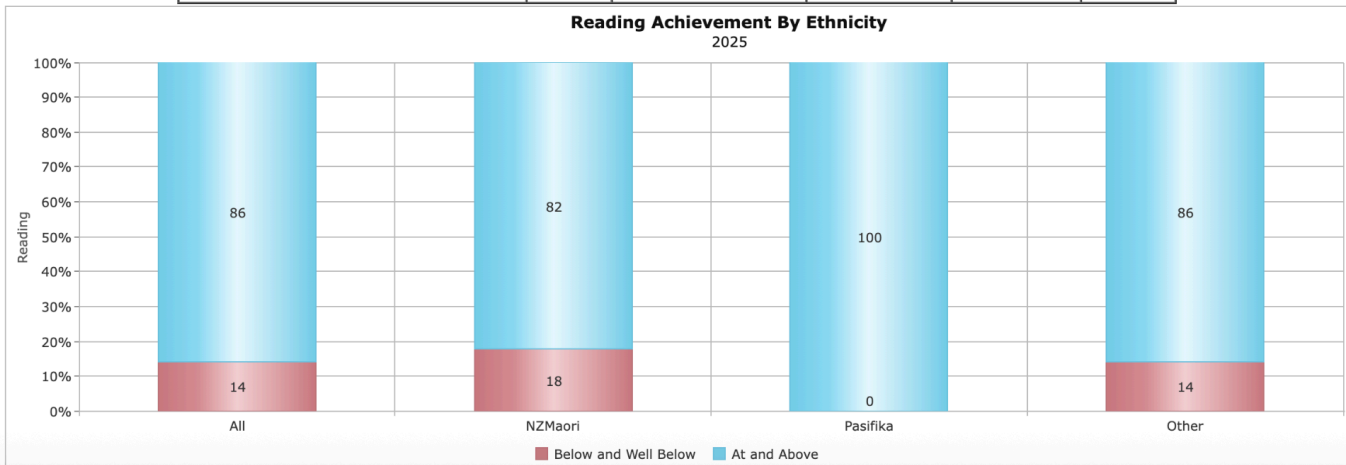
All Student Achievement Reading Reading OTJ 2023 – 2025 By Gender and Ethnicity

All Students – 364 Female -177 Males -187
NZ Maori – 26 Female - 13 Males - 13
Pasifika – 9 Females – 4 Males - 5
Other –329 Females -123 Males –206

by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2023	85	89	75	82	75	100	87	90
	2024	87	89	70	85	75	67	90	89
	2025	84	87	79	85	100	100	84	88
% Below and Well Below	2023	15	11	25	18	25	0	13	10
	2024	13	11	30	15	25	33	10	11
	2025	16	13	21	15	0	0	16	13



by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2023	87	78	88	88
	2024	88	77	73	90
	2025	86	82	100	86
% Below and Well Below	2023	13	22	13	12
	2024	12	23	27	10
	2025	14	18	0	14



Overall Student Performance by Gender:

- **Male Students:** Show a slight decline in "at and above" achievement in Reading from 85% in 2023 to 87% in 2024, and then back to 84% in 2025. This means 16% of male students are "Below and Well Below" in 2025.
- **Female Students:** Consistently demonstrate high "at and above" achievement. They maintained 89% in 2023 and 2024 and saw a minor drop to 87% this year. Only 13% of female students are "Below and Well Below" in 2025.

Overall Student Performance in Reading by Ethnicity:

● NZ Māori Student Achievement:

- **"At and Above":** NZ Māori students show an increase in numbers who are working 'at or above' the expected level in reading. . Starting at 78% "At and Above" in 2023, there was a minor drop to 77% in 2024, but this year the data has increased to 82% of Māori students working 'at or above' in Reading.
- **"Below and Well Below":** Numbers of Māori students at Muritai School who are working 'below or well below' the expected level in Reading has decreased from 23% in 2024 to 18% in 2025.
- **NZ Māori Male:** The data for this cohort of boys is pleasing. The percentage of Māori males working 'at or above' the expected level at Muritai School has increased from 70% in 2024 to 79% in 2025.
- **NZ Māori Female:** Māori girls have maintained a pleasing percentage of students working 'at or above' the expected level in Reading. 82% in 2023, rising to 85% in 2024 and 2025.

● Pasifika Student Achievement:

- **"At and Above":** Pasifika students at Muritai School show a pleasing increase in numbers of those who are working 'at or above' the expected level in Reading after a decrease in 2024. Starting at 88% "At and Above" in 2023, dropping to 73% in 2024, but this year the data has increased to 100% of Pasifika students working 'at or above' in Reading.
- **"Below and Well Below":** Numbers of Pasifika students at Muritai School who are working 'below or well below' the expected level in Reading has decreased from 27% in 2024 to 0% in 2025.
- **Pasifika Males:** The data for this cohort of boys is excellent. The percentage of Pasifika males working 'at or above' the expected level at Muritai School has increased from 75% in 2024 to 100% in 2025.
- **Pasifika Females:** Pasifika girls have also made excellent progress with the percentage of Pasifika female students working 'at or above' the expected level in Reading sitting at 100% for 2025, a massive 33% increase from 2024.

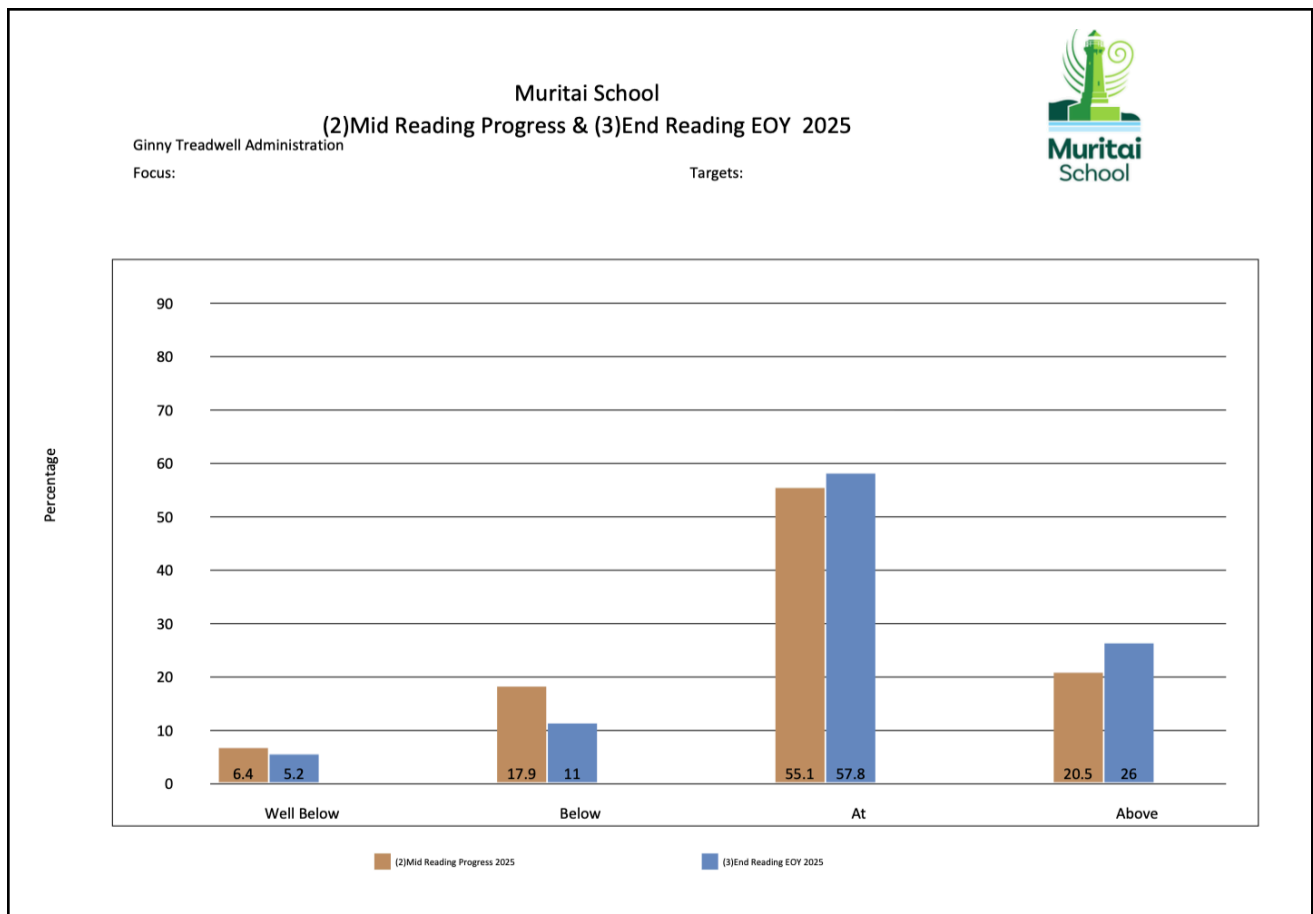
● "Other" Student Achievement (e.g., NZ European, Asian):

- **"At and Above":** "Other" students show high levels of "At and Above" achievement in Reading over the past 3 years. It increased from 88% in 2023 to 90% in 2024, and, although dropped, remains strong at 86% in 2025.
- **"Below and Well Below":** The percentage "Below and Well Below" for "Other" students decreased from 12% in 2023 to 10% in 2024, and still remains relatively low at 14% in 2025.
- **Other Male:** Experienced a slight decline in "At and Above" achievement from 90% in 2024 to 84% in 2025.

- **Other Female:** Remain fairly constant, but indicate a decline over the years. 90% in 2023, 98% in 2024 and 88% in 2025.

Mid Year OTJ Reading Analysis

1. We continue to track underachievement though FACEs and provide intervention through learning Support and in-class intervention.
2. Continued Professional Development about levels and expectations through the iDeal approach as they work to align their processes with the New Curriculum.
3. Continued Professional Development working with the New Curriculum - knowing that staff have marked conservatively throughout the year due to the upcoming change to assessments used with the New Curriculum in 2026.



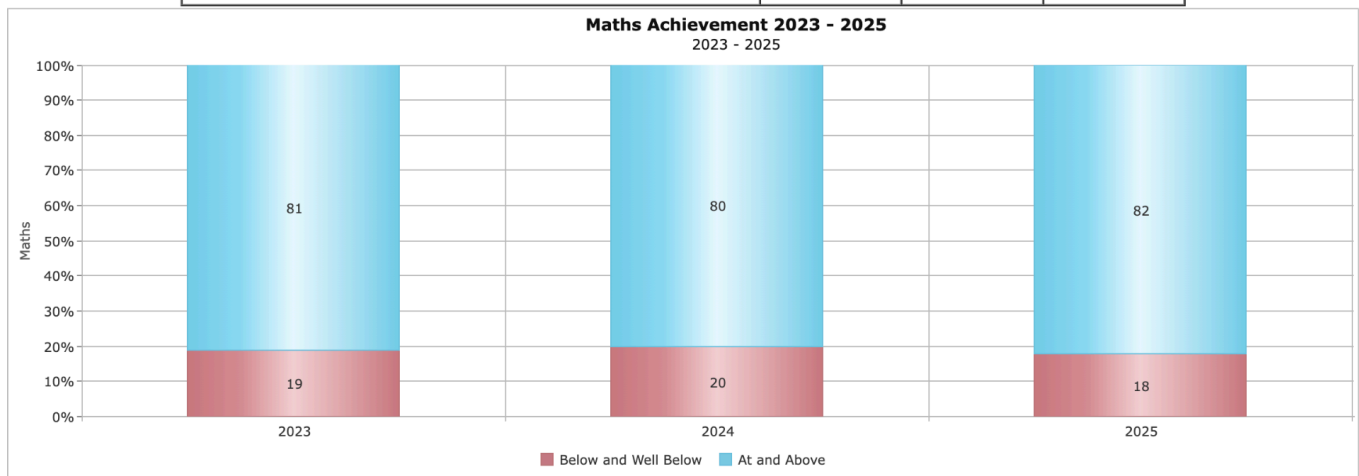
Maths

The data below represents how students are achieving against end of year expectations in mathematics. This information is gathered through triangulation of information - it involves drawing on and applying the evidence gathered up to a particular point in time, in order to make an overall judgement about a student's progress and achievement. **Teacher Knowledge** (Observing the process a student uses to complete a learning tasks), **Learning Conversations** (Conversing with the student to find out what they know, understand and can do), **Assessment** (Gathering results from formal assessments, including standardised tools like JAM assessments (Years 1-2) and GLOSS (if unsure about particular children), Muritai Knowledge Tests (Years 3-8) and Maths PAT (Years 3-8).)

All Student Achievement Maths OTJ 2023 - 2025

All Students Achievement Maths 2023 - 2025

	2023	2024	2025
% At and Above	81	80	82
% Below and Well Below	19	20	18

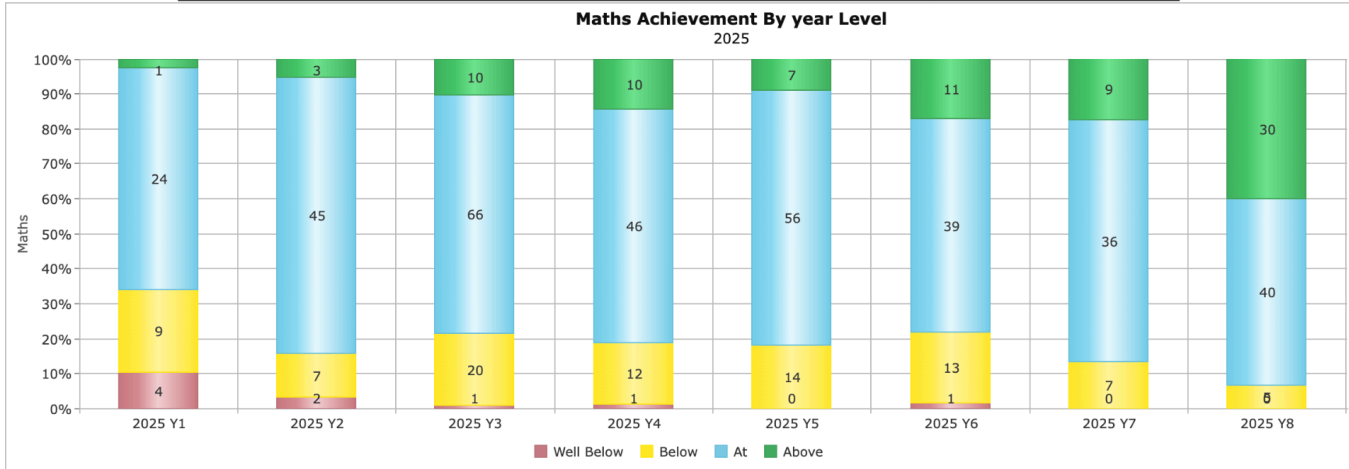


Overall Achievement:

- The percentage of students achieving "At and Above" the expected level in Maths has remained relatively stable over the three-year period (2023-2025).
- There was a positive shift this year, with 82% of students achieving "At and Above," representing a 2 percentage point increase from 2024.
- This means that 18% of students are "Below and Well Below" in 2025 showing a 2% drop from 2024.
- Further investigation will be required to determine the specific learning needs of the 18% of students currently "Below and Well Below" to inform effective intervention planning for 2026

All Student Achievement Maths OTJ 2023 – 2025 By Year Group

by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
% At and Above	2023	75	95	80	78	86	79	73	77
	2024	89	92	72	83	60	79	82	76
	2025	66	84	78	81	82	78	87	93
% Below and Well Below	2023	25	5	20	22	14	21	27	23
	2024	11	8	28	17	40	21	18	24
	2025	34	16	22	19	18	22	13	7



End of Year Maths Achievement Data by Year Group: Trends and Shifts (2023–2025)

- **Overall achievement:**
 - Years 4, 5, 6, 7 and 8 cohorts have all shown growth in numbers of students "At and Above" the expected level in Maths, with strong positive trends overall from 2024 to 2025.
 - Years 2 and 3 cohorts have shown a decline in achievement with drops in the percentage of children working "At and Above" the expected level from 2024 to 2025.
- **Performance of each cohort:**
 - **Year 1 Cohort:** Only 66% of this group are "at or above" the expected level. It is important to note that some of these children are very young and have not had a full year at school. 34% are below or well below the expected level.
 - **Year 2 Cohort:** Shows a decline in the numbers of students working "At and Above" the expected level from 2024 to 2025. There is a slight drop of 5% from 89% in 2024 to 84% in 2025.
 - **Year 3 Cohort:** This cohort is showing a decline in achievement from 2024. They have dropped from 92% "at or above" in 2024 down to 78% "at or above" in 2025. Again, this is a group that we are tracking. There are a large number of children with additional diagnosed learning needs. It is important to note the growth of these learners from our mid year data collection. When we collected data for this group in the middle of the year there were 18 children (33%) who were working "below or well below", compared to 12 children (22%) who are currently working "below or well below", so it is good to see a positive shift for this group.
 - **Year 4 Cohort:** 81% of students in this cohort are "At or Above" the expected level. This has seen a strong increase from the mid year data which showed only 68% of children at or above in reading. This is a growth of 13% of the cohort moving up since the mid year data was collected. It is also pleasing to see a 9% increase of this cohort working "at or above" since 2024.
 - **Year 5 Cohort:** 82% of students in this cohort are "At or Above" the expected level which is a slight decline compared to the 83% in 2024 – All the children who are below or well below (19%) are on Muritai School Learning Support Register.

- **Year 6 Cohort:** 78% of students in this cohort are “At or Above” the expected level in Maths compared to the 63% in 2024. This is great progress for this group. It will be essential that we continue to track this group as they move into Kahu.
- **Year 7 Cohort:** 87% of students in this cohort are working “At or Above” the expected level in Maths compared to the 79% in 2024, showing a steady growth.
- **Year 8 Cohort:** 93% of students in this cohort are working “At or Above” the expected level compared to the 82% in 2024. Again, some great progress for the Kahu syndicate in Maths.

All Student Achievement - Maths Maths OTJ 2023 - 2025 By Gender and Ethnicity

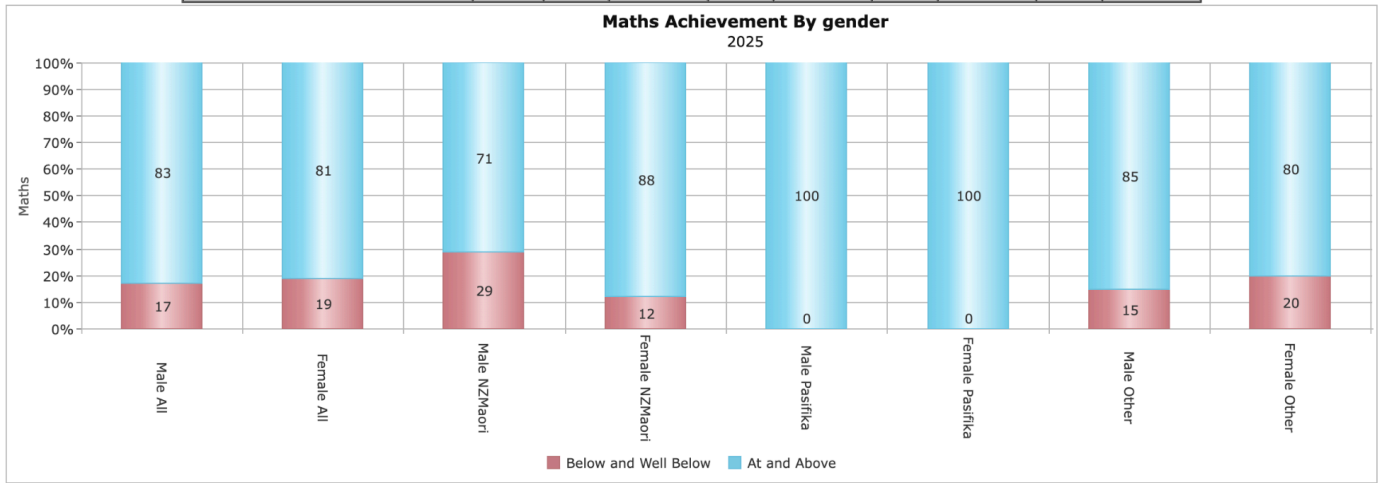
All Students - 364 Female -177 Males -187

NZ Maori - 26 Female - 13 Males - 13

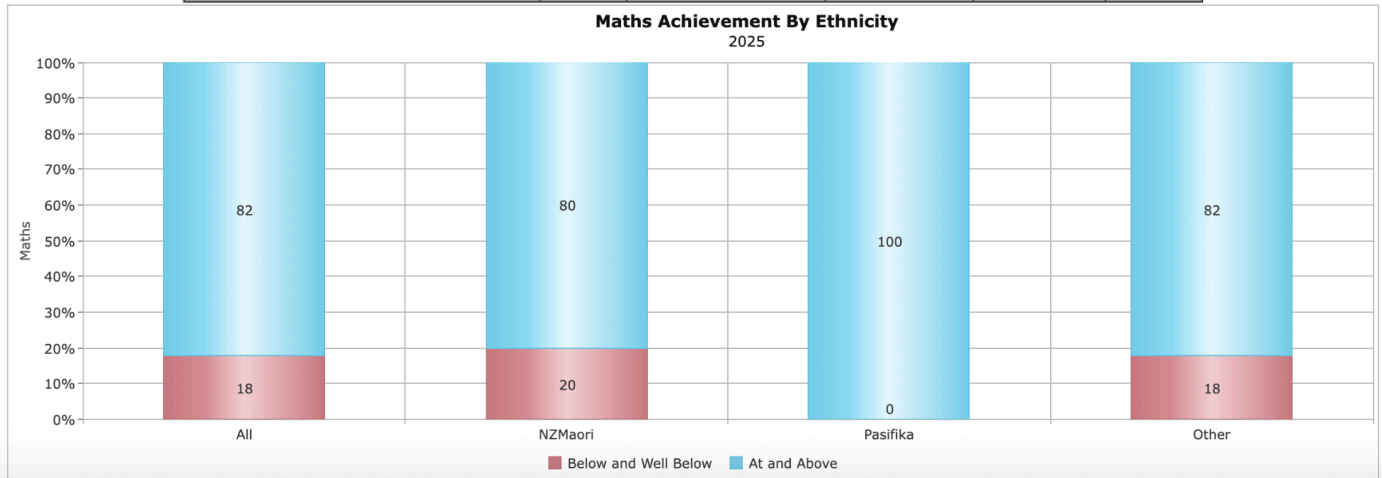
Pasifika - 9 Females - 4 Males - 5

Other -329 Females -123 Males -206

by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2023	81	80	88	79	75	100	81	80
	2024	83	77	68	82	100	67	85	77
	2025	83	81	71	88	100	100	85	80
% Below and Well Below	2023	19	20	13	21	25	0	19	20
	2024	17	23	32	18	0	33	15	23
	2025	17	19	29	12	0	0	15	20



by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2023	81	83	88	80
	2024	80	75	90	80
	2025	82	80	100	82
% Below and Well Below	2023	19	17	13	20
	2024	20	25	10	20
	2025	18	20	0	18



End of Year Maths Achievement Data by Gender and Ethnicity: Trends and Shifts (2023–2025)

Overall Student Performance by Gender:

- **Male Students:** Have stayed constant in 2025. There are 83% of Male students working “at or above” the expected level – which is the same as in 2024. There are 17% of male students working ‘below or well below’ the expected level in Maths.
- **Female Students:** show growth in 2025. They have moved from 77% of students in 2024 to 81% of students achieving ‘at or above’ the expected level in Maths in 2025. There are 19% of female students working ‘below or well below’ the expected level in Maths.

Overall Student Performance in Maths by Ethnicity:

● **NZ Māori Student Achievement:**

- **"At and Above":** NZ Māori students show an increase in numbers who are working ‘at or above’ the expected level in Maths. . Starting at 83% "At and Above" in 2023, it had a drop to 75% in 2024, but this year the data has risen to 80% of Māori students working ‘at or above’ in Maths.
- **"Below and Well Below":** Numbers of Māori students at Muritai School who are working ‘below or well below’ the expected level in Maths has decreased from 25% in 2024 to 20% in 2025.
- **NZ Māori Male:** The data for this cohort of boys is pleasing. The percentage of Māori males working ‘at or above’ the expected level at Muritai School has increased from 68% in 2024 to 71% in 2025.
- **NZ Māori Female:** Māori girls have maintained a pleasing percentage of students working ‘at or above’ the expected level in Maths. 79% in 2023, rising to 82% in 2024 and rising again in 2025 to 88%.

● **Pasifika Student Achievement:**

- **"At and Above":** Pasifika students at Muritai School show a pleasing increase in numbers of those who are working ‘at or above’ the expected level in Maths. The data shows consistent growth for this cohort of students over the past 3 years. 88% in 2023, 90% in 2024 and an extremely pleasing 100% this year, in 2025.
- **"Below and Well Below":** Numbers of Pasifika students at Muritai School who are working ‘below or well below’ the expected level in Maths has decreased from 10% in 2024 to 0% in 2025.
- **Pasifika Males:** The data for this cohort of boys is excellent. The percentage of Pasifika males working ‘at or above’ the expected level at Muritai School has increased from 75% in 2023 to 100% in 2024 and 2025.
- **Pasifika Females:** Pasifika girls have also made excellent progress with the percentage of Pasifika female students working ‘at or above’ the expected level in Maths sitting at 100% for 2025, a massive 33% increase from 2024.

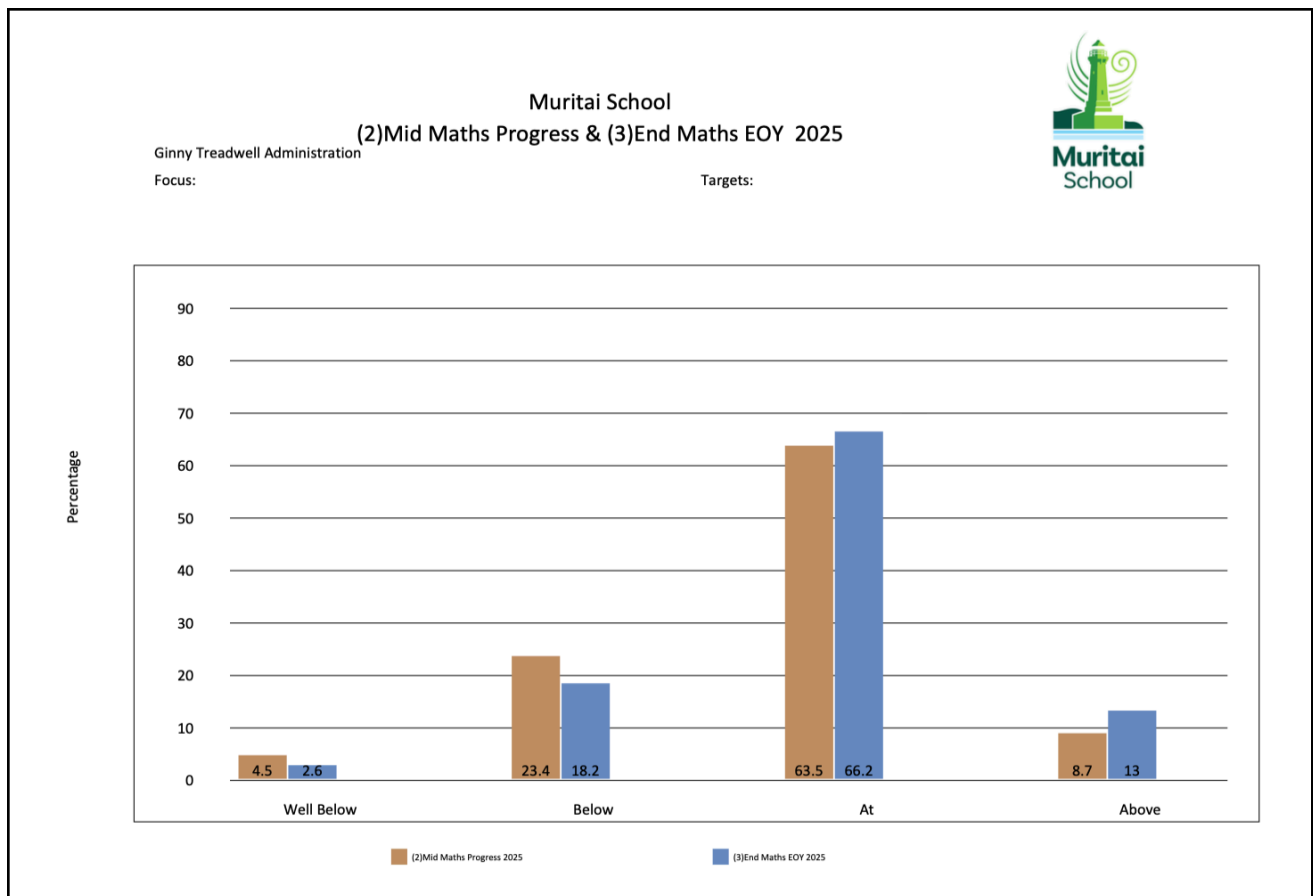
● **"Other" Student Achievement (e.g., NZ European, Asian):**

- **"At and Above":** "Other" students show high levels of "At and Above" achievement in Maths over the past 3 years. It increased from 80% in 2023 and 2024, to 82% in 2025

- **"Below and Well Below":** The percentage "Below and Well Below" for "Other" students decreased from 20% in 2023 and 2024, and dropped further to 18% in 2025.
- **Other Male:** Have maintained a pleasing percentage of students at 85%.
- **Other Female:** Have increased from the dip to 77% in 2024, back to 80% in 2025

End of Year OTJ Maths Analysis

1. Success for all Māori and Pasifika students is pleasing with either maintenance of results or a percentage increase.
2. The year 3 cohort is one that we will continue to monitor and consider ways to support learning for these students.
3. Overall, pleasing results for the year in Maths. Taking into account some conservative OTJ's as staff get their heads around changes to the curriculum and what this will mean for achievement levels 2026 and beyond.



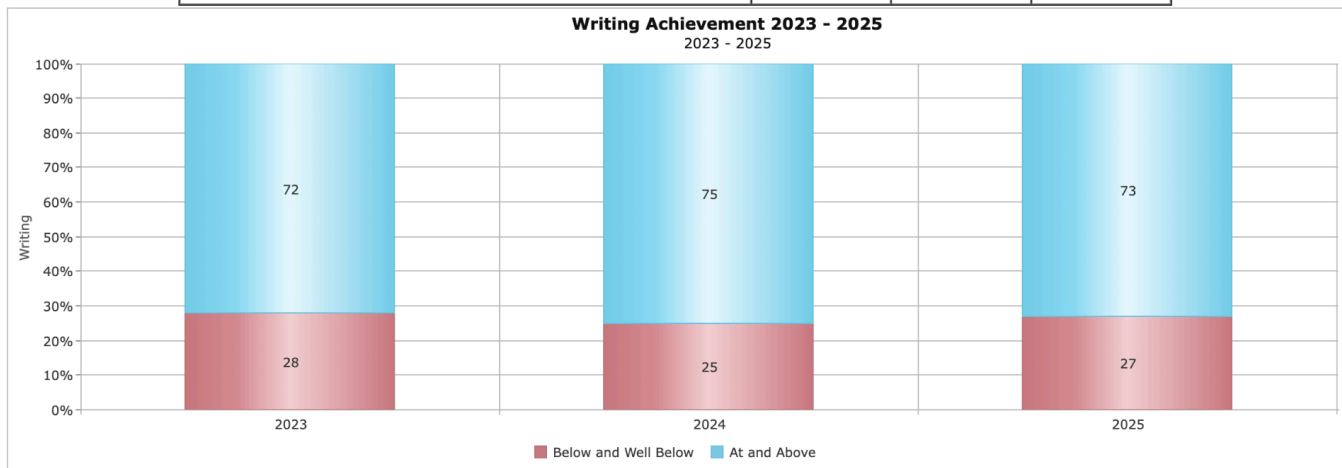
Writing

The data below represents how students are achieving against end of year expectations in writing. This information is gathered through triangulation of information - it involves drawing on and applying the evidence gathered up to a particular point in time, in order to make an overall judgement about a student's progress and achievement. **Teacher Knowledge** (Observing the process a student uses to complete a learning tasks), **Learning Conversations** (Conversing with the student to find out what they know, understand and can do), **Assessment** (Gathering results from formal assessments, including standardised tools like e-asttle writing assessments and writing samples in Terms 4)

All Student Achievement Writing Age / Level 2023 - 2025

All Students Achievement Writing 2023 - 2025

	2023	2024	2025
% At and Above	72	75	73
% Below and Well Below	28	25	27



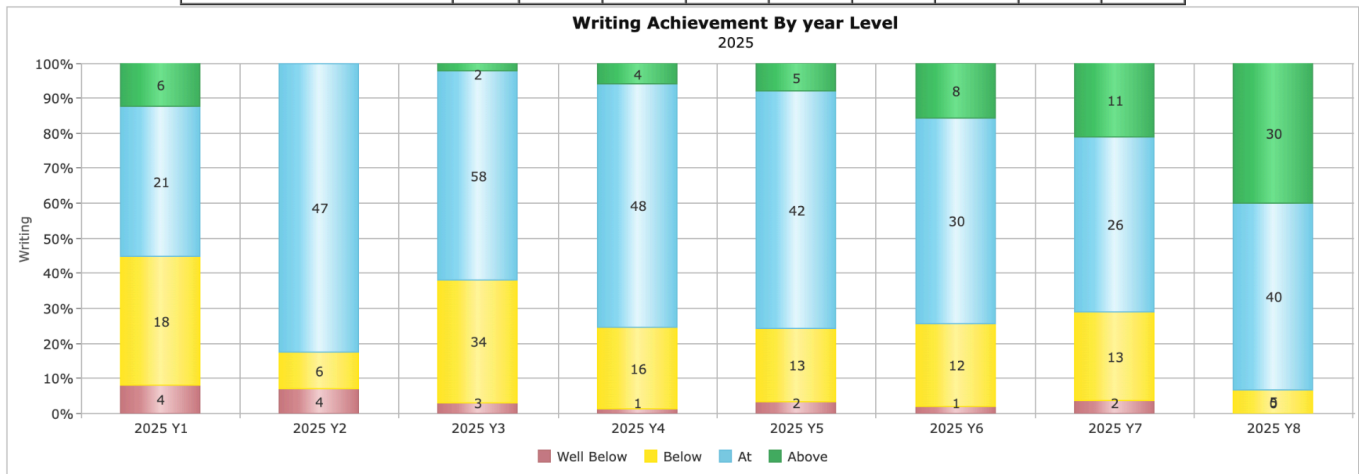
Overall Achievement:

- The percentage of students achieving "At and Above" the expected level in Writing has remained relatively stable over the three-year period (2023-2025).
- There was a slight decline this year, with 73% of students achieving "At and Above" in Writing, representing a 2% decrease from 2024.
- This means that 27% of students are "Below and Well Below" in Writing at the end of 2025
- Further investigation will be required to determine the specific learning needs of the 27% of students currently "Below and Well Below" to inform effective intervention planning for 2026.
- One point to note is that when Jon Mackie trialled the PAT writing assessment on his class at the beginning of Term 4, the results were excellent.
 - Year 7 - The average mean scale score for the year 7 cohort that completed this assessment was 76.5% compared to the national reference group which was 59.5%
 - Year 8 - The average mean scale score for the year 8 cohort that completed this assessment was 81.1% compared to the national reference group which was 64.8%
 - An ongoing conversation that we have as a staff is around our marking of Muritai Student writing. Although we do moderate within syndicates and as a whole staff, it is a subjective assessment. Having a standardised assessment that is used across NZ

might give a more accurate guide of how our students are measuring against a national reference point.

All Student Achievement Writing OTJ 2023 – 2025 By Year Group

by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
% At and Above	2023	67	88	81	65	65	70	61	79
	2024	84	85	66	76	55	75	78	72
	2025	55	82	62	75	76	75	71	93
% Below and Well Below	2023	33	12	19	35	35	30	39	21
	2024	16	15	34	24	45	25	22	28
	2025	45	18	38	25	24	25	29	7



End of Year Writing Achievement Data by Year Group: Trends and Shifts (2023–2025)

- Performance of each cohort::**

- **Year 1 Cohort:** Only 55% of this group are “at or above” the expected level. It is important to note that some of these children are very young and have not had a full year at school. 45% are below or well below the expected level. We will need to monitor this group closely in 2026.
- **Year 2 Cohort:** Shows a small decline in the numbers of students working “At and Above” the expected level from 2024 to 2025. There is a slight drop of 2% from 84% in 2024 to 82% in 2025
- **Year 3 Cohort:** This cohort is showing a considerable decline in achievement from 2024. They have dropped from 85% “at or above” in 2024 down to 62% “at or above” in 2025. It is important to be aware that this is a group that we are monitoring closely as they progress through the school. There are a large number of children with additional diagnosed learning needs. Looking at the shifts from the mid year data collection to end of year shows some positive shifts.
 - At the middle of the year 56% (30 students) of year 3 students were “below or well below”. (9 of these were ‘well below’)
 - At the end of year 45% (24 students) are “below or well below”. (Only 2 of these are “well below”)
- **Year 4 Cohort:** 75% of students in this cohort are ‘at or above’ the expected level compared to 66% at the end of 2024. This is a 9% increase.

- **Year 5 Cohort:** This cohort has maintained a steady 76% of students working “at or above” the expected level for writing.
- **Year 6 Cohort:** 75% of students in this cohort are “At or Above” the expected level in Writing compared to the 55% in 2024. This is outstanding progress for this group. It would be great to see this trend continue as these children move into Kahu Syndicate.
- **Year 7 Cohort:** 71% of students in this cohort are working “At or Above” the expected level in Writing compared to the 75% in 2024, indicating a small decline. It will be interesting to see what the results will be for this cohort when they use the standardised assessment tool (PAT-writing) as Year 8 students next year.
- **Year 8 Cohort:** 93% of students in this cohort are working “At or Above” the expected level compared to the 78% in 2024. Showing a 15% increase for this group over the year.

All Student Achievement - Writing

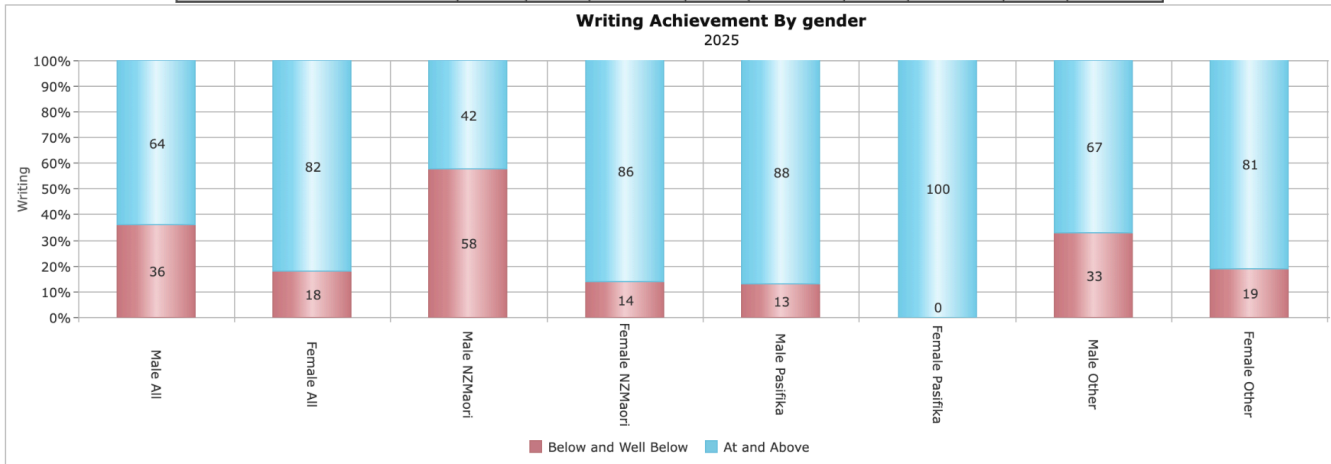
All Students - 364 Female -177 Males -187

NZ Maori - 26 Female - 13 Males - 13

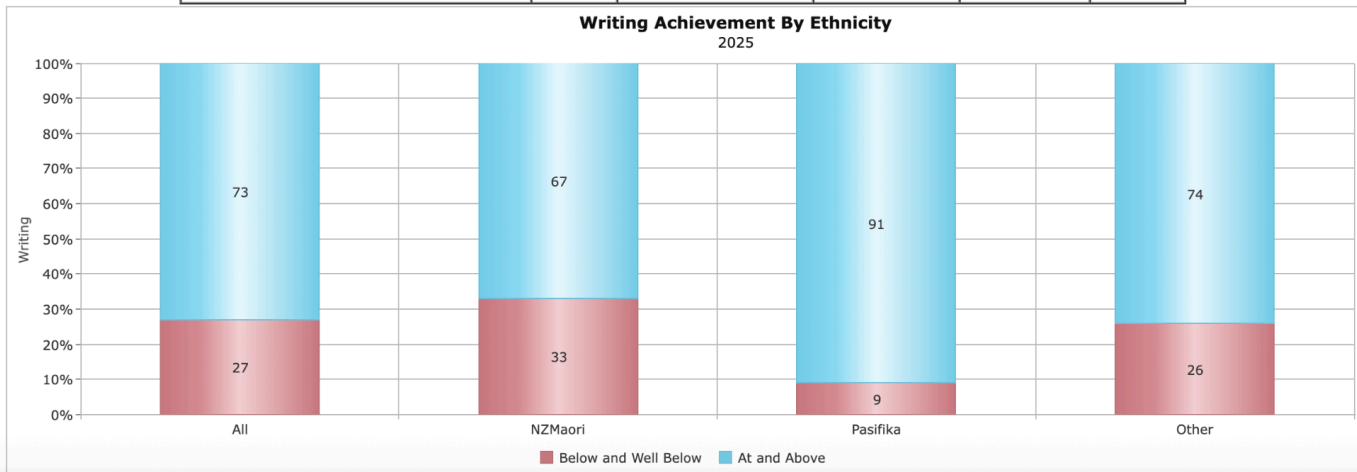
Pasifika - 9 Females - 4 Males - 5

Other -329 Females -123 Males -206

by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2023	60	84	58	66	75	100	60	87
	2024	65	85	54	79	100	100	65	85
	2025	64	82	42	86	88	100	67	81
% Below and Well Below	2023	40	16	43	34	25	0	40	13
	2024	35	15	46	21	0	0	35	15
	2025	36	18	58	14	13	0	33	19



by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2023	72	62	88	73
	2024	75	66	100	76
	2025	73	67	91	74
% Below and Well Below	2023	28	38	13	27
	2024	25	34	0	24
	2025	27	33	9	26



End of Year Writing Achievement Data by Gender and Ethnicity: Trends and Shifts (2023-2025)

Overall Student Performance by Gender:

- **Male Students:** Have stayed constant in 2025. There are 64% of Male students working "at or above" the expected level in Writing- which is 1% less than in 2024 (65%). There are 36% of male students working 'below or well below' the expected level in Writing.

- **Female Students:** Have also stayed fairly consistent in 2025. They have moved from 85% of students in 2024 to 82% of students achieving 'at or above' the expected level in Writing in 2025. There are 18% of female students working 'below or well below' the expected level in Writing.

Overall Student Performance in Writing by Ethnicity:

- **NZ Māori Student Achievement:**

- **"At and Above":** NZ Māori students show an increase in numbers who are working 'at or above' the expected level in Writing. Starting at 62% "At and Above" in 2023, growing to 66% in 2024, increasing again to 67% of Māori students working 'at or above' in Writing.
- **"Below and Well Below":** Numbers of Māori students at Muritai School who are working 'below or well below' the expected level in Writing has decreased from 34% in 2024 to 33% in 2025.
- **NZ Māori Male:** The data for this cohort of boys is concerning. The percentage of Māori males working 'at or above' the expected level at Muritai School in 2025 is 42% which indicates that over half of our Maori male students at Muritai School are working 'below or well below' the expected level in Writing.
- **NZ Māori Female:** Māori girls have continued to grow in Writing over the past three years. 66% in 2023, rising to 79% in 2024 and rising again in 2025 to 86%.

- **Pasifika Student Achievement:**

- **"At and Above":** Pasifika students at Muritai School show a decrease in numbers of those who are working 'at or above' the expected level in Writing in 2025.. 88% in 2023, 100% in 2024 and dropping to 91% this year, in 2025. Although there is a decrease in those that are working 'at or above' the expected level, it is still a solid result.
- **"Below and Well Below":** Numbers of Pasifika students at Muritai School who are working 'below or well below' the expected level in Writing has increased from 0% in 2024 to 9% in 2025.
- **Pasifika Males:** The data for this cohort of boys has decreased this year. The percentage of Pasifika males working 'at or above' the expected level at Muritai School has dropped from 100% in 2024 to 88% in 2025
- **Pasifika Females:** Pasifika girls have maintained excellent progress with the percentage of Pasifika female students working 'at or above' the expected level in Writing sitting at 100% for the past 3 years.

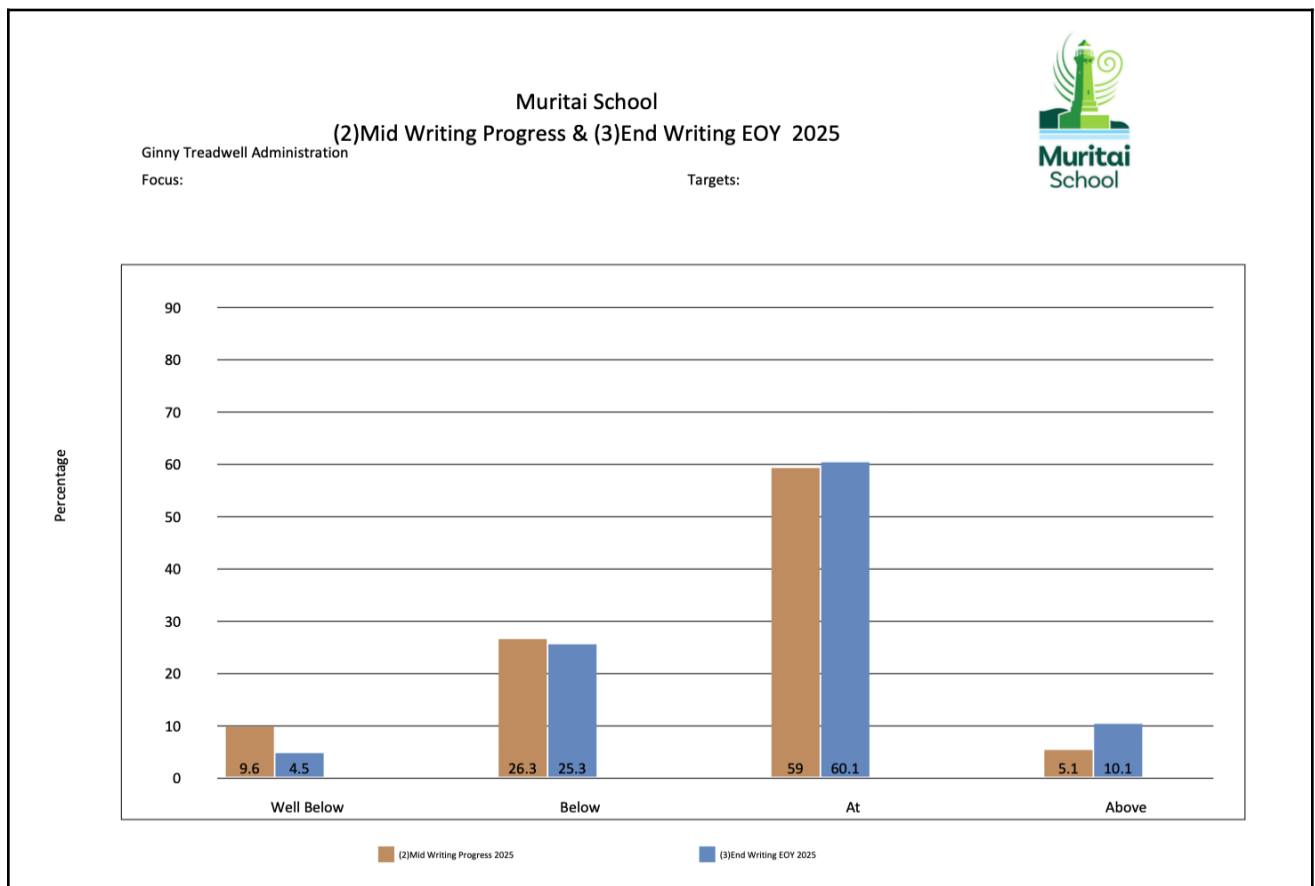
- **"Other" Student Achievement (e.g., NZ European, Asian):**

- **"At and Above":** "Other" students show fairly constant percentages of students working 'at or above' the expected level in Writing. It increased from 73% in 2023 to 76% in 2024, dropping back to 74% in 2025.
- **"Below and Well Below":** The above data means that there is slightly over ¼ of this cohort that are working 'below or well below' the expected level in Writing.
- **"Other" Male:** The boys have shown a steady percentage increase of their cohort over the past 3 years. Moving from 60% in 2023 to 65% in 2024. They have built on this again in 2025 and are sitting at 67% of 'other' males at Muritai School working 'at or above' the expected level in Writing.

- **“Other” Female:** The girls have unfortunately continued to drop the percentage of ‘other’ females working ‘at or above’ in Writing over the past three years. 87% in 2023, 85% in 2024 and down to 81% in 2025.

End of Year OTJ Writing Analysis

1. Further work is required to support boys with their writing. A key part of this is ensuring our boys are motivated to write to ensure they have success. The data consistently shows males, particularly NZ Māori males, are underperforming in Writing.
2. As we continue to work with our Structured Literacy initiative, it will be important to ensure we have adequate time to still teach the ‘Deeper Features’ of writing to ensure our students continue to progress through the curriculum levels appropriately. We can’t let the ‘Deeper Features’ of writing slide. We need to set aside enough teaching time for them, because that’s what truly ensures our students keep progressing strongly through the curriculum phases.
3. It will be interesting to see the outcomes of the PAT writing assessment in Kahu next year. Looking at ways we can use the information given through the assessments as guidelines for our moderated assessments in Years 1 – 6 of the school.
4. We will continue to monitor and support the 2026 Year 4 cohort. It will be interesting to see how things will progress having this cohort in a straight Year 4 class rather than our usual composite classes that we have throughout the school.



So, what does this mean for the Board?

Though achievement data for specific cohorts showed some fluctuation during 2025, our Muritai students are, overall, demonstrating commendable progress in both Reading and Mathematics. Writing, however, remains a curriculum area that requires continued close tracking and monitoring. It is important for the Board to note that our overall teacher judgments this year reflect a considered and conservative approach. This is primarily driven by our current transition toward the new, refined curriculum, which will fully shape our assessment practices starting in 2026. Currently, while our team is familiarising themselves with the new changes to the curriculum, we have been blending teaching instruction from both the old and new curriculum. In January 2026 we will switch entirely to teaching from the New Curriculum. This new framework introduces some distinct changes in learning expectations across the different year groups and phases.

While there have been encouraging shifts across most achievement areas in the school since the Mid Year data was shared, the current data highlights that Writing for our Māori boys continues to require dedicated, targeted support to accelerate their progress. This specific cohort remains a priority focus for our ongoing monitoring and strategic reflection, emphasising our commitment to achieving equitable educational outcomes.

Our end of year results indicate that the Year 3 group (2025) is a major area of concern, as we have observed a consistent drop in their achievement levels since moving from Korora to Tui Syndicate. Our Senior Leadership Team has spent significant time carefully reviewing and investigating the reasons behind this decline over the past year. Our discussions show that this group faces several unique and complex challenges that are making learning difficult. These challenges include a significant number of students with formally diagnosed learning difficulties, complex behavioral needs, and an increase in private assessments and resulting diagnoses received by individual students throughout the year. Moving forward, this group will be a priority for close monitoring and specific, focused help as they move up to Year 4 and Phase 2 of their learning journey in 2026. We are fully committed to creating and putting in place targeted plans to address these needs and aim to boost their learning success against the expectations of the New Zealand Curriculum.

(Please refer to the attached table from the Mid Year Data Report for detailed information.)

Throughout the year, we have identified key areas where our junior students require additional support. To address this, we collaborated with Sherril to develop a plan that has successfully increased allocated learning support time. We also partnered with the RTLB (Resource Teacher of Learning and Behaviour service) to create an intervention programme. This programme is currently delivered by our Teacher Aides in the classrooms, offering crucial extra focus on foundational skills for those learners needing an additional push. We plan to sustain these successful initiatives in 2026.

Looking ahead, we also hope to continue working closely with RTLB to provide upskilling for all staff in the Universal Design for Learning (UDL) approach. We believe implementing UDL principles will provide significant support to our teaching staff in catering to diverse learning needs.

Independent auditor's report

To the readers of the financial statements of Muritai School for the year ended 31 December 2025

The Auditor-General is the auditor of Muritai School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

We have audited the financial statements of the School on pages 2 to 20, which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2025, and
 - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 4 June 2026. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for 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 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.

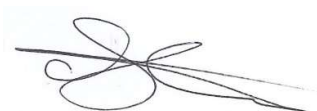
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand