Amuri Area School

Kia Kitea Toitaka
Nothing But The Best

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	308
Principal:	Matt Barlow
School Address:	School Road, Culverden 7392
School Phone:	03 315 8233
School Email:	office@amuri.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

AMURI AREA SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Amuri Area School

Statement of Responsibility

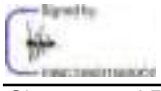
For the year ended 31 December 2025

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.

William Flapper	Matt Barlow
Full Name of Presiding Member	Full Name of Principal
	
Signature of Presiding Member	Signature of Principal
28/05/2026	28/05/2026
Date:	Date:

Amuri Area School
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Adam Williamson	Presiding Member	Elected	Sep 2028
Matt Barlow	Principal	ex Officio	
Wally Jamieson	Parent Representative	Elected	Jan 2027
William Flapper	Parent Representative	Elected	Sep 2025
Andrew Whittleston	Parent Representative	Elected	Sep 2025
Holly Jackson	Parent Representative	Elected	Jan 2027
Annabel Harris	Parent Representative	Elected	Sep 2028
Rebekah Kelly	Parent Representative	Elected	Sep 2028
Quin Paterson	Staff Representative	Elected	Aug 2028
Emily Harris	Student Representative	Elected	Sep 2026
Julia Steel	Staff Representative	Elected	Apr 2025
Bianca Dela Vega	Student Representative	Elected	Sep 2025

Amuri Area School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	5,536,676	4,943,119	5,185,075
Locally Raised Funds	3	424,704	326,400	473,005
Interest		65,817	15,000	73,832
Total Revenue		6,027,197	5,284,519	5,731,912
Expense				
Locally Raised Funds	3	226,802	167,150	253,674
Learning Resources	4	4,329,733	4,048,405	4,052,266
Administration	5	455,118	440,797	442,665
Interest		6,515	-	4,545
Property	6	911,479	963,937	908,042
Loss on Disposal of Property, Plant and Equipment		1,932	-	1,641
Total Expense		5,931,579	5,620,289	5,662,833
Net Surplus / (Deficit) for the year		95,618	(335,770)	69,079
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		95,618	(335,770)	69,079

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

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

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		2,950,040	2,950,040	2,846,629
Total comprehensive revenue and expense for the year		95,618	(335,770)	69,079
Contribution - Furniture and Equipment Grant		-	-	34,332
Equity at 31 December		3,045,658	2,614,270	2,950,040
Accumulated comprehensive revenue and expense		3,045,658	2,614,270	2,950,040
Equity at 31 December		3,045,658	2,614,270	2,950,040

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.

Amuri Area School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	67,916	21,273	267,043
Accounts Receivable	8	433,844	390,905	390,905
GST Receivable		1,583	1,355	1,355
Prepayments		42,248	39,856	39,856
Inventories	9	26,497	21,915	21,915
Investments	10	1,487,570	1,199,777	1,229,777
Funds Receivable for Capital Works Projects	16	24,078	-	-
		2,083,736	1,675,081	1,950,851
Current Liabilities				
Accounts Payable	12	449,000	397,942	397,942
Revenue Received in Advance	13	688	13,015	13,015
Provision for Cyclical Maintenance	14	-	96,685	116,114
Finance Lease Liability	15	26,328	19,536	19,536
Funds held for Capital Works Projects	16	77,670	-	-
		553,686	527,178	546,607
Working Capital Surplus		1,530,050	1,147,903	1,404,244
Non-current Assets				
Property, Plant and Equipment	11	1,696,004	1,515,766	1,610,766
		1,696,004	1,515,766	1,610,766
Non-current Liabilities				
Provision for Cyclical Maintenance	14	124,762	10,679	26,250
Finance Lease Liability	15	55,634	38,720	38,720
		180,396	49,399	64,970
Net Assets		3,045,658	2,614,270	2,950,040
Equity		3,045,658	2,614,270	2,950,040

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

Amuri Area School
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		1,432,643	1,264,717	1,346,832
Locally Raised Funds		425,841	326,400	462,670
Goods and Services Tax (net)		(228)	-	7,969
Payments to Employees		(795,713)	(734,700)	(896,144)
Payments to Suppliers		(908,848)	(1,092,187)	(930,488)
Interest Paid		(6,515)	-	(4,545)
Interest Received		67,426	15,000	75,227
Net cash from/(to) Operating Activities		214,606	(220,770)	61,521
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(195,790)	(55,000)	(136,910)
Purchase of Investments		(257,793)	-	-
Proceeds from Sale of Investments		-	30,000	94,131
Net cash (to) Investing Activities		(453,583)	(25,000)	(42,779)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	34,332
Finance Lease Payments		(17,542)	-	(11,510)
Funds Administered on Behalf of Other Parties		57,392	-	16,967
Net cash from Financing Activities		39,850	-	39,789
Net (decrease)/increase in cash and cash equivalents		(199,127)	(245,770)	58,531
Cash and cash equivalents at the beginning of the year	7	267,043	267,043	208,512
Cash and cash equivalents at the end of the year	7	67,916	21,273	267,043

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

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

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

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	5-40 years
Furniture and Equipment	3-10 years
Information and Communication Technology	2-5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

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

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

In determining fair value less costs to sell the School engages an independent valuer to assess market value based on the best available information.

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

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

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

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

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

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

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

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

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

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

1.15. 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 variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	1,417,632	1,220,717	1,332,297
Teachers' Salaries Grants	3,531,497	3,159,465	3,148,566
Use of Land and Buildings Grants	537,227	518,937	651,817
Other Government Grants	50,320	44,000	52,395
	5,536,676	4,943,119	5,185,075

3. Locally Raised Funds

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue			
Donations and Bequests	59,344	49,100	37,315
Fees for Extra Curricular Activities	97,955	62,200	148,085
Trading	79,213	62,000	86,363
Fundraising and Community Grants	7,638	13,000	3,767
Other Revenue	169,707	140,100	197,475
Overseas Trip Income	10,847	-	-
	424,704	326,400	473,005
Expense			
Extra Curricular Activities Costs	121,501	79,150	165,243
Trading	78,238	73,000	82,387
Fundraising and Community Grant Costs	6,385	13,000	4,768
Other Locally Raised Funds Expenditure	703	2,000	1,276
Overseas Trip Expenses	19,975	-	-
	226,802	167,150	253,674
Surplus for the year Locally Raised Funds	197,902	159,250	219,331

During the year ended December 2025, 10 students and 2 staff members undertook a history tour to Queensland at a cost of $19,375, which included visits to significant cultural, historical and natural attractions. It enabled the students to experience a completely different culture and food, enabling understanding of urban patterns and transport and seeing cultural displays.

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	180,970	264,940	204,591
Information and Communication Technology	33,618	63,500	31,819
Employee Benefits - Salaries	3,859,939	3,456,965	3,566,293
Staff Development	82,332	97,000	85,176
Depreciation	158,395	150,000	149,908
Other Learning Resources	14,479	16,000	14,479
	4,329,733	4,048,405	4,052,266

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	16,147	16,147	15,534
Board Fees and Expenses	5,979	6,500	3,590
Other Administration Expenses	57,258	66,950	57,186
Employee Benefits - Salaries	314,374	302,200	335,026
Insurance	50,051	40,000	22,087
Service Providers, Contractors and Consultancy	11,309	9,000	9,242
	455,118	440,797	442,665

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cyclical Maintenance	(323)	-	(100,165)
Heat, Light and Water	86,705	90,000	94,879
Repairs and Maintenance	108,061	193,000	96,480
Use of Land and Buildings	537,227	518,937	651,817
Employee Benefits - Salaries	144,476	135,000	140,345
Other Property Expenses	35,333	27,000	24,686
	911,479	963,937	908,042

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	67,916	21,273	267,043
Cash and cash equivalents for Statement of Cash Flows	67,916	21,273	267,043

Of the $67,916 Cash and Cash Equivalents, $55,363 is subject to restrictions for the following reasons:

- $688 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 13.
- $54,675 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.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	49,219	49,733	49,733
Receivables from the Ministry of Education	33,088	27,109	27,109
Interest Receivable	8,412	10,021	10,021
Teacher Salaries Grant Receivable	343,125	304,042	304,042
	433,844	390,905	390,905
Receivables from Exchange Transactions	57,631	59,754	59,754
Receivables from Non-Exchange Transactions	376,213	331,151	331,151
	433,844	390,905	390,905

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Stationery	3,911	3,499	3,499
School Uniforms	20,702	17,344	17,344
Canteen	1,884	1,072	1,072
	26,497	21,915	21,915

10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	1,487,570	1,199,777	1,229,777
Total Investments	1,487,570	1,199,777	1,229,777

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land	72,900	-	-	-	-	**72,900**
Building Improvements	1,073,432	220,932	-	-	(41,019)	**1,253,345**
Furniture and Equipment	240,777	32,911	-	-	(50,533)	**223,155**
Information and Communication Technology	42,374	21,750	-	-	(28,100)	**36,024**
Motor Vehicles	18,967	-	-	-	(8,129)	**10,838**
Leased Assets	57,006	49,775	-	-	(27,667)	**79,114**
Library Resources	21,422	4,085	(1,932)	-	(2,947)	**20,628**
Work in Progress	83,888	(83,888)	-	-	-	**-**
	1,610,766	245,565	(1,932)	-	(158,395)	**1,696,004**

The net carrying value of furniture and equipment held under a finance lease is $79,114 (2024: $57,006).

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

	2025 Cost or Valuation $	2025 Accumulated Depreciation $	2025 Net Book Value $	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $
Land	72,900	-	**72,900**	72,900	-	**72,900**
Building Improvements	1,821,249	(567,904)	**1,253,345**	1,600,317	(526,885)	**1,073,432**
Furniture and Equipment	675,513	(452,358)	**223,155**	656,589	(415,812)	**240,777**
Information and Communication Technology	362,237	(326,213)	**36,024**	343,761	(301,387)	**42,374**
Motor Vehicles	203,076	(192,238)	**10,838**	203,076	(184,109)	**18,967**
Leased Assets	124,804	(45,690)	**79,114**	84,388	(27,382)	**57,006**
Library Resources	61,770	(41,142)	**20,628**	63,404	(41,982)	**21,422**
Work in Progress	-	-	**-**	83,888	-	**83,888**
	3,321,549	(1,625,545)	**1,696,004**	3,108,323	(1,497,557)	**1,610,766**

12. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	53,008	13,691	13,691
Accruals	14,097	30,386	30,386
Employee Entitlements - Salaries	353,198	316,034	316,034
Employee Entitlements - Leave Accrual	28,697	37,831	37,831
	449,000	397,942	397,942
Payables for Exchange Transactions	449,000	397,942	397,942
	449,000	397,942	397,942

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	12,950	12,950
Other Revenue in Advance	688	65	65
	688	13,015	13,015

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	142,364	142,364	242,529
Increase/(decrease) to the Provision During the Year	(323)	-	(100,165)
Use of the Provision During the Year	(17,279)	(35,000)	-
Provision at the End of the Year	124,762	107,364	142,364
Cyclical Maintenance - Current	-	96,685	116,114
Cyclical Maintenance - Non current	124,762	10,679	26,250
	124,762	107,364	142,364

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. Finance Lease Liability

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	31,762	23,328	23,328
Later than One Year	61,354	42,498	42,498
Future Finance Charges	(11,154)	(7,570)	(7,570)
	81,962	58,256	58,256
Represented by:			
Finance lease liability - Current	26,328	19,536	19,536
Finance lease liability - Non current	55,634	38,720	38,720
	81,962	58,256	58,256

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, and includes retentions on the projects, if applicable.

2025	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers $	Closing Balances $
Block H Mould Remediation #258497	-	-	(18,247)	-	(18,247)
Partial Cladding; Windows Replacement & Classroom upgrade #256606	-	54,675	-	-	54,675
Partial Cladding Replacement; Windows Replacement & Classroom Upgrade #256607	-	22,995	-	-	22,995
Storm Damage	-	-	(5,831)	-	(5,831)
Totals	-	77,670	(24,078)	-	53,592

Represented by:	
Funds Held on Behalf of the Ministry of Education	77,670
Funds Receivable from the Ministry of Education	(24,078)

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers $	Closing Balances $
Prototype Open Plan Teaching Space	(5,978)	6,337	(359)	-	-
Totals	(5,978)	6,337	(359)	-	-

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,515	3,590
Leadership Team		
Remuneration	437,629	424,645
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	441,144	428,235

There are 7 members of the Board of Trustees excluding the Principal. The Board held 8 full meetings. One of the Board members is also the Finance member and one other is also the Property member. They have held meetings as required or as part of the full Board meetings. As well as regular full meetings and the preparation time involved for these, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider welfare matters such as stand downs, suspensions and other disciplinary matters.

Principal

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

Salaries and Other Short-term Employee Benefits:	2025 Actual $000	2024 Actual $000
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	5-10	0-5
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 -110	13.00	7.00
110 -120	2.00	3.00
120 - 130	2.00	2.00
130 - 140	1.00	-
	18.00	12.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

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

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

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $82,839 (2024: $nil) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Block 9 Mould Remediation #258497	5,169
Partial Cladding; Windows Replacement & Classroom upgrade #256606	54,675
Partial Cladding Replacement; Windows Replacement & Classroom Upgrade #256607	22,995
Total	**82,839**

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

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	67,916	21,273	267,043
Receivables	433,844	390,905	390,905
Investments - Term Deposits	1,487,570	1,199,777	1,229,777
Total financial assets measured at amortised cost	1,989,330	1,611,955	1,887,725
Financial liabilities measured at amortised cost			
Payables	449,000	397,942	397,942
Finance Leases	81,962	58,256	58,256
Total financial liabilities measured at amortised cost	530,962	456,198	456,198

23. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Amuri Area School. The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 28 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of 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 Members of the Board listing, Annual Target Implementation Plan 2025, Amuri Area School: Annual Plan 2025 – Additional Priorities, Amuri Area School: Additional Priorities Analysis of Variance 2025, Statement of Compliance with Employment Policy, Statement of KiwiSport funding, and NCEA Analysis for the Board of Trustees.

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.

Warren Johnstone
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Annual Target Implementation Plan 2025

Annual Target 1: We aim to implement the refreshed NZ Curriculum for Mathematics (Years 1-8) and English (Years 1-8)

Links to our Strategic Aspirations:
Āko: *We grow our ākonga*
Aupiki: *Success is within reach for all*

Links to NELP / Board Primary Objectives:

NELP Objective 2: Barrier Free Access

- **Priority 3:** reduce barriers for all, including Māori/ Pasifika learners / ākonga, disabled ākonga and those with learning support needs.
- **Priority 4:** ensure every learner/ākonga gains sound foundation skills including language, literacy and numeracy.

NELP Objective 3: Quality Teaching and Leadership

- **Priority 6:** Develop staff to strengthen teaching, leadership and learner support capability across the education workforce.

Primary Objectives: 1, 3, 4iii

How our targets / actions give effect to Te Tiriti o Waitangi:

- Our focus on implementing the refreshed NZ Curriculum will support all learners and include our Māori / Pasifika ākonga with the purpose of achieving equitable outcomes.

Where we are now:
We have been preparing for the compulsory implementation of the refreshed NZ Curriculum and have been following the timeline provided by the MoE. Last year staff in years 1-4 participated in PLD to introduce structured approaches to literacy. Staff also reviewed programmes to support the teaching of structured mathematics. Staff are familiar with the refreshed curriculum documents. We have also resourced implementation through the advertising of fixed-term units.

What we expect see by the end of the year:
We expect to see the refreshed curriculum for English and Mathematics being implemented and utilised in Years 1-8/

Actions we will take:	Who will lead this action?	Resources Required:	Timeframe:	How will we measure success?	Analysis of variance
Structure Tuesday Syndicate meetings to involve planning and PLD around the English and Mathematics curriculums and their supporting programmes	Principal / DP HELA junior literacy and maths	Nil	Ongoing	Staff will be supported to understand and implement the refreshed NZC for English and Maths as well as structured approaches to Literacy and Numeracy.	In progress. 2026 will ensure meetings are used more effectively to support the implementation of the new English and Maths curricula.

Appoint a HELA Junior Literacy	Teachers 1-8	Nil	Term 1	Appointment will be made	Achieved. HELA Y1-8 has been appointed.
Appoint fixed term units for Curriculum Support Year 1-8 English and Maths	Principal	2 additional release days per term for each role. 2 FTU's	Term 1	Appointments will be made	Achieved. Curriculum support teachers have been appointed for Y1-8 English and Maths.
Select a programme of learning to support structured approaches to Mathematics	HELA Junior Maths with staff	Access to materials Access to programmes for review	Term 1	A programme will be selected	Achieved. Oxford Mathematics and Statistics for Aotearoa New Zealand 0–8 has been chosen for Y1-8, with other resources being used to supplement.
Select a programme of learning to support structured approaches to Literacy	Principal / DP LSC Primary Staff	Nil	Term 1	BSLA Years 1-3 reviewed A programme of PLD is selected	Achieved. BSLA has been selected for Y1-6 and Learning MATTERS iDeaL for Y7/8.
Train staff in the selected programmes for structured Literacy and Mathematics	LSC HELA Junior Literacy HELA Junior Maths	Cohort 4 PLD Application PLD (online and in person)	Term 1 selected Term 2 - 4 Participation and training	Year 4- 6 staff will be trained in the selected approach / programme for Literacy Year 1-8 staff will be trained in the selected programme / approach for Mathematics	Achieved. Y1-3 teachers and TAs completed BSLA training in 2024. Y4-6 teachers, SENCO and LSC completed training in 2025. Y7/8 have just completed the Learning MATTERS iDeaL training (March 2026).
Selected staff to participate in the Kahui Ako Maths PLD with the Learner first (4 days across the year)	Principal Staff	Release to attend including relievers to cover this release Travel Budgeted funds for PLD	Terms 1-4	Staff will have participated in the PLD and will share with colleagues.	Achieved. A number of primary and middle school teachers attended the full 4 days.
Key staff to establish an implementation plan which includes all of the above		Time, access to materials	Term 1 - 4	Implementation plan is established and enacted. By the end of Term 4 the refreshed curriculum for English	Achieved Implementation plans have been developed for English and Maths.

				and Mathematics is being fully implemented.	

Evaluation:

We have effectively met the actions outlined in Annual Target 1, with implementation of the refreshed NZ Curriculum for English and Mathematics well underway across Years 1 to 8. In Years 1 to 6, BSLA is embedded within classroom programmes, with the LSC actively supporting Tier 1 and Tier 2 interventions to reduce barriers and strengthen foundation literacy skills in alignment with NELP Objectives 2 and 3. Year 7 and 8 teachers are currently completing iDeal Structured Literacy PLD through Learning MATTERS, further strengthening staff capability. Oxford Mathematics is being used as a core resource across Years 1 to 8, complemented by rich maths routines from TLF with Rob Proffit White, and ongoing professional dialogue around additional resources to support responsive teaching. While progress has been strong, we recognise that Tuesday syndicate meetings were not always used as effectively as intended to support the roll out and transition across Years 1 to 8. This has been reflected on, and clearer structures and expectations for 2026 will ensure meetings more deliberately support curriculum implementation, collaborative planning, and professional growth. Overall, significant progress has been made toward full implementation, with systems, professional learning, and classroom practice increasingly aligned to our strategic aspirations of Āko and Aupiki.

Next Steps:

Our next steps are to review and refine the English and Mathematics implementation plans so they operate as living documents that actively guide planning, professional learning, monitoring, and evaluation in 2026. We will undertake a deliberate alignment review of the BSLA programme against the refreshed English curriculum to ensure all Knowledge and Practice Statements are being addressed with fidelity, particularly in relation to spelling and writing development. As Y7/8 teachers complete their SL PLD, they will begin embedding the iDeal approach into classroom practice with clear expectations for consistency. We will also strengthen the structure and intentional use of syndicate meetings so they more effectively support curriculum implementation, collaborative planning, data informed discussion, and professional growth across Years 1 to 8. In maths, we will continue reviewing how Oxford Mathematics, rich routines from TLF, and additional resources align with the refreshed curriculum to ensure coherent, equitable, and high-quality practice school wide.

Annual Target Implementation Plan 2025

Annual Target 2: We aim to have 60% of Year 10 students pass the literacy and numeracy CAA's and 95% of students gain literacy and numeracy by the end of Year 11.

Links to our Strategic Aspirations:
Ākonga: *We know our ākonga*
Āko: *We grow our ākonga*
Aupiki: *Success is within reach for all*

Links to NELP / Board Primary Objectives:	**How our targets / actions give effect to Te Tiriti o Waitangi:**
NELP Objective 2: Barrier Free Access • **Priority 3:** reduce barriers for all, including Māori/ Pasifika learners / ākonga, disabled ākonga and those with learning support needs. • **Priority 4:** ensure every learner/ākonga gains sound foundation skills including language, literacy and numeracy. **NELP Objective 3: Quality Teaching and Leadership** • **Priority 6:** Develop staff to strengthen teaching, leadership and learner support capability across the education workforce. **Primary Objectives:** 1, 3, 4 iii	• Our focus on literacy and numeracy will support all learners and include our Māori / Pasifika ākonga with the purpose of achieving equitable outcomes. Having high aspirations for all learners foster equitable outcomes for all learners including our Māori and Pasifika learners.

Where we are now:
At the end of 2024 73.5% of Year 10 students had achieved the Reading CAA, 53.1% the Writing CAA and 64.5% the Numeracy CAA. Our goal is bearing in mind that it will be a new cohort of students who are Year 10's. We feel that the 60% goal is a realistic goal for the current cohort.

What we expect see by the end of the year:
- 95% of Year 11 students having gained literacy and numeracy requirements of Level 1 NCEA.
- Our goal is to support all of the students to have achieved each of the co-requisites by the end of the current school year (2025). We will build on the intervention work focussed on literacy and numeracy for this cohort in 2024.
- Students able to gain success through meaningful courses following the new NCEA structure that also lead into viable pathway choices for individuals.

Actions we will take:	Who will lead this action?	Resources Required:	Timeframe:	How will we measure success?	Analysis of Variance
Identify students 'at risk' of not gaining Level One and / or co-requisites.	Teachers Senior Syndicate	Introduction of an academic dean?	Term 1	An 'at-risk' register is established and circulated to key staff	Achieved. *At-risk student register created and managed under Hapai Ako meetings.*
Track progress of students regularly through both syndicate and pastoral meetings	Senior Syndicate	Live data on achievement and attendance	Each Term / ongoing	Time will be set aside at meetings to track the progress of these students	Achieved. *Pastoral document tracks learning barriers, Behaviour barriers, Attitude to learning grades and attendance*
Communicate progress (both positive and 'of concern') with students and whānau	Senior Syndicate	Edge	Ongoing	Regular communication with whānau for both concern and positive progress	Achieved. *Ongoing ATL's communicated home every three weeks. Teacher also connecting with whanau about academic progress as needed.*
Develop and implement a learning plan in Year 10 11 that supports success in co-requisites	DP / Senior syndicate	SENCO	Term 1 then ongoing	A learning plan is established and implemented	Achieved. *Targeted Homeroom programme developed and reviewed for year 9 and 10 focussed on Literacy and Numeracy CAA's*
Manage student entries into the CAA's, track progress and provide intervention support as needed.	DP, Teachers	Edge – accurate and timely data	Early Term 2 Mid Term 3	Student readiness is checked prior to CAA's Interventions are applied to prepare students for the CAA's	Achieved. *We maintained a tracking document that monitored student readiness, recorded achievement outcomes, and identified targeted next steps to effectively prepare learners for the next round of assessment.*
Consider ways to increase motivation	DP/ Teachers	Student voice	Ongoing	Students are motivated to sit assessments / work towards their Level 1 qualifications.	Achieved. *We strengthened communication with parents by providing clear information about what the CAAs are, while also supporting*

					students through class discussions, reviewing prior tests, and engaging in practice assessments to build confidence and readiness for the CAAs.
Consider the ways we acknowledge and celebrate success (Aupiki is a pillar of strategic priorities)	DP / Teachers		Ongoing	Varied methods of acknowledgement of success are identified and implemented.	In Progress *We are exploring ways to acknowledge student achievement that uphold mana and celebrate success, while ensuring those who are not there yet continue to feel valued, encouraged, and motivated in their learning journey.*

Evaluation:

In 2025, Year 10 students achieved pass rates of 81.5% in Reading, 72.7% in Writing, and 81.5% in Numeracy—representing a significant increase from 2024. This improvement can be attributed to the strengthened approach to targeted teaching within the Homeroom programme, now in its second year of implementation. Through this programme, students received deliberate, focused instruction aligned to the functional literacy and numeracy skills assessed in the Common Assessment Activities (CAAs). The consistency of targeted support, alongside increased familiarity with the assessment format and expectations, has contributed to greater student confidence and improved achievement outcomes.

In 2025, 87.5% of students who completed Year 11 achieved NCEA Level 1, slightly below our target of 95%, with the difference equating to three students. CAA results were strong overall, with 91.7% pass rates in both Reading and Writing, and 83.3% in Numeracy. Analysis of tracking data indicates that students entering Year 11 without prior experience in the Homeroom programme were at a disadvantage, contributing to the variance from predicted outcomes. Additionally, an increasing number of ESOL students are enrolling in the senior school in a transient pattern due to parent work commitments, which has impacted continuity of learning and overall achievement data.

Next Steps:

Targeted next steps include continuing to strengthen and embed the Homeroom programme in Years 9 and 10 to ensure students develop the foundational literacy and numeracy skills required for future success. For Years 11 and above, we will explore and trial targeted intervention courses, such as Toolkit Maths, to support students who have not yet achieved Numeracy, providing an alternative pathway in place of Level 1 or Level 2 Mathematics. In addition, the school will continue to develop responsive approaches to better support our growing number of ESOL students, ensuring that language barriers do not limit access to learning and achievement, and that appropriate scaffolding and support systems are in place to enable their success.

Annual Target Implementation Plan 2025

Annual Target 3: We aim to increase the number of Year 7 and 8 students who are at or above the expected level in Mathematics

Links to our Strategic Aspirations:
Ākonga: *We know our ākonga*
Āko: *We grow our ākonga*
Aupiki: *Success is within reach for all*

Links to NELP / Board Primary Objectives:

NELP Objective 2: Barrier Free Access:

- Priority 1: reduce barriers for all, including Māori/ Pasifika learners / ākonga, disabled ākonga and those with learning support needs.

NELP Objective 1: Learners at the Centre:

- Priority 2: have high aspirations for every learner / ākonga and support these by partnering with their whānau and communities to design and deliver education that responds to their needs and sustains their identities, languages and cultures.

Primary Objectives :1,4 and 4iii

How our targets / actions give effect to Te Tiriti o Waitangi:

- We have several Year 7 and 8 students who are of māori and / or Pasifika whakapapa. Our targets aim to bring equitable outcomes for all ākonga and in particular our Māori and Pasifika students.

Where we are now:
In 2024 our Year 6 (Year 7 2025) and 7 (Year 8 2025) cohorts had a higher percentage of students who were working below the expected level in Mathematics (Year 6: 39% and Year 7: 37%)

What we expect see by the end of the year:
We expect to see an increase in the number of students in our Year 7 and Year 8 cohorts who are working at or above the expected level (Level 4) of the refreshed NZ Curriculum.

Specific Actions we will take:	Who will lead this action?	Resources Required:	Timeframe:	How will we measure success?	Analysis of Variance:
Identify a target group of students in Year 7 and 8 who are currently working below the expected level	HELA Junior Maths, LSC	Data from Assay / Edge	Term 1	Target group will be established Comparison of data	Achieved Clear baseline data enabled early identification of priority learners and informed targeted planning and resourcing.

Explore ways that we can support progress in the target group.	HELA Junior Maths, LSC	Liaise with the LSC and Principal to see where staffing resource can be allocated to support a targeted group of students.	Term 1	An individual attendance improvement plan is created for each student identified on our target list.	Achieved Individualised plans and targeted support structures were established, improving clarity of focus and accountability for acceleration.
Introduce the refreshed Curriculum for Mathematics	HELA Junior Maths Curriculum Support Role	Time – HELA and Support Role PLD for teachers Time at Syndicate/ PLD Meetings	Terms 1-4	The refreshed curriculum will be implemented and utilised	Achieved The refreshed curriculum was implemented in Y0-8, strengthening alignment to Level 4 expectations and structured practice.
Staff to participate in and utilise strategies from PLD with the Learner First, rapid routines etc	Teachers	Participation in PLD Guidance from HELA Junior Maths	Terms 1-4	PLD undertaken and utilised	Achieved PLD participation strengthened teacher capability and increased consistency in explicit and structured maths teaching approaches.
Staff to implement the new selected programme for mathematics	Teachers	Participation in PLD Guidance from HELA Junior Maths	Terms 1-4	New Programme Resources ordered, distributed and utilised	Achieved Oxford Mathematics and Statistics for Aotearoa was embedded as the core programme, providing coherent progression and consistent resourcing across classes.
Liaise with the LSC and Principal to see where staffing or TA resource can be allocated to support a targeted group of students.	Principal HELA Junior Maths LSC SENCO	Nil	Term 1		Achieved Strategic allocation of staffing and learning support enabled focused intervention and reduced barriers for priority learners.
Explore the creation of a teaching role for tier 2 intervention teaching for mathematics. (Similar to the role we have in junior literacy support)	Principal; HELA; LSC	Staffing	Term 1	A specialist teaching role is established	Achieved A specialist Tier 2 mathematics role was successfully established, increasing capacity to

					provide targeted acceleration support.

Evaluation:

Annual Target 3 has been successfully implemented in terms of planned actions. A clearly defined Year 7 and 8 target group was identified in Term 1 using SMS data. Targeted staffing and TA support were allocated, and a Tier 2 specialist mathematics teaching role was established to provide focused intervention.

The refreshed Mathematics curriculum has been implemented across Years 7 and 8, supported by Oxford Mathematics and ongoing participation in TLF PLD and rapid routines. Teachers have engaged positively in professional learning and are increasingly embedding structured, explicit mathematics teaching practices within classroom programmes.

End-of-year data indicates a positive shift compared with the 2024 baseline (Year 6: 39% below; Year 7: 37% below), with an increased proportion of students now working at or above Level 4. While not all students in the target group reached the expected level, many demonstrated measurable progress and acceleration.

A small group of learners, remain below expectation. This highlights the need for continued targeted support and strengthened culturally responsive practice to ensure equitable outcomes.

Overall, curriculum implementation, staffing systems, and teacher capability in structured mathematics have strengthened significantly in 2025, providing a strong foundation for continued improvement.

Next Steps:

- Undertake detailed analysis of 2025 achievement data to identify acceleration rates and confirm the 2026 target cohort.
- Strengthen moderation and common assessment practices to ensure consistent Level 4 teacher judgements.
- Further embed structured mathematics within Tier 1 classroom practice to reduce long-term reliance on withdrawal support.
- Refine the Tier 2 intervention model with clear entry/exit criteria and short-cycle progress monitoring.
- Increase whānau engagement by sharing clear information about curriculum expectations and ways to support learning at home.

Amuri Area School: Annual Plan 2025 – Additional Priorities

	Objective 1: Learners at the Centre	Objective 2: Barrier Free Access	Objective 3: Quality Teaching & Leadership	Objective 4: Future of Learning and Work	Other:
Priority	***Ensure places of learning are safe, inclusive, free of racism, discrimination and bullying.***	***Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs***	***Meaningfully incorporate Te Reo Māori and Tikanga Māori into the everyday life of the place of learning***	***Collaborate with industries and employers to ensure learners/ ākonga have the skills, knowledge and pathways to succeed in work***	***Other School-based projects / initiatives***
	1.1.1. Implement the role of Pastoral Care Advocate to support pastoral care of students in Years 7-13. (PO 2i) 1.1.2 Extend the Peer Support programme into Year 7 and 8. (PO 2i)	2.1.1 learning support programmes are specific to learner needs and help success to be within reach for all learners (PO 1, 3) 2.1.2 support a target group of students to increase their regular attendance at school. (PO 1, 3) 2.1.3. Review reporting and assessment in the school to align with new curriculum levels / requirements	3.1.1 Embed the explicit teaching of Te Reo Māori in Year's 1-10 (PO 4 I, ii, iii)	4.1.1 Provide alternate pathways for students through opportunities at ARA; NTA; MITO, Telford; Net NZ, STAR and Gateway (PO 1,3) 4.1.2 Align the pastoral care advocate roll with 11-13 pathway support	**Property** • Senior Site development (ongoing) • Windy Point strategic plan established. • Cyclical Maintenance **Professional Development** • Curriculum Refresh – Pre-implementation planning • Individual PLD requests **Community** • Bible in Schools Consultation • Heath Curriculum Consultation **FTU's / MMA's** • Allocated in Term 1 aligned with strategic priorities. **Other:** • Review of Staff PGC process
Priority 2	***Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures***	***Ensure every learner/ ākonga gains sound foundation skills, including language*, literacy and numeracy***	***Develop staff to strengthen teaching, leadership and learner support capability across the education workforce***		
	1.2.1 Support initiatives to integrate migrant students and families into the school community (PO 3) 1.2.2 Further Develop student leadership capability across junior and senior syndicates 1.2.3 Support all senior students to achieve in NCEA. (PO1, 3)	2.2.1 Further Develop and Review the Year 9/10 Homeroom programme to support literacy and numeracy development (PO1, 3, 4ii) 2.2.2 implement structured approaches to literacy and numeracy in Years 1-8 (PO1, 3) 2.2.3 Undertake PLD in structured approaches to literacy and numeracy in years 1-8 2.2.4 Select and implement a programme of learning to support structured approaches to Mathematics in Years 1-8	3.2.1 connect staff to Numeracy PLD via the Tipu Māia Kāhui Ako. (PO 1,3) 3.2.2 incorporate curriculum development initiatives from the MOE. Participate in relevant PLD 3.2.3 Increase hours of the SENCO role to 1 FTTE.		

Amuri Area School: Additional Priorities Analysis of Variance 2025

NELP Objective 1 Priority 1: *Ensure places of learning are safe, inclusive, free of racism, discrimination and bullying.*		
Annual Goal	Achieved?	Evaluation Statement
1.1.1. Implement the role of Pastoral Care Advocate to support pastoral care of students in Years 7-13. (PO 2i)	Yes	The role of pastoral care advocate was established. This was an effective introduction to support lower-level pastoral care and attendance needs. The role also supported some students with the Ross Green problem solving model. This role has been incredibly beneficial and will continue moving forward.
1.1.2 Extend the Peer Support programme into Year 7 and 8. (PO 2i)	In Part	This was initially considered as part of the Pastoral Care Advocate role. While a start was made, focus was shifted elsewhere as developments in the attendance space were prioritised.
Next Steps: 1.1.2: Consider the viability of the peer support programme being introduced into the Year 7 and 8 space given current resourcing and government initiatives. Connect this with the analysis of wellbeing survey data which will be collected in 2026. If the wellbeing data suggests the peer support programme may be beneficial, consider a plan for implementation.		

NELP Objective 1 Priority 2: *Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures*		
Annual Goal	Achieved?	Evaluation Statement
1.2.1 Support initiatives to integrate migrant students and families into the school community (PO 3)	Yes	The migrant students club was active in 2025. Our cultural kaiārahi continued to work with the HDC on the welcoming communities initiatives. Our cultural evening and week was successful again in 2025.
1.2.2 Further Develop student leadership capability across junior and senior syndicates	Yes	Kaiārahi programme was further strengthened. Junior Kaiārahi will also be introduced in 2026 as a result of our plan to increase capability and opportunities for student leadership.
1.2.3 Support all senior students to achieve in NCEA. A focus group will be Level 1 in 2025.	Yes	
Next Steps:		

NELP Objective 2 Priority 1: *Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs*		
Annual Goal	Achieved?	Evaluation Statement
2.1.1 learning support programmes are specific to learner needs and help success to be within reach for all learners (PO 1, 3)	Yes	

2.1.2 support a target group of students to increase their regular attendance at school.	Yes	
2.1.3. Review reporting and assessment in the school to align with new curriculum levels / requirements	Deferred	A reporting reference group was formed at the beginning of the year and met regularly to review reporting. As the year progressed new information was provided by the MoE. This target was deferred to 2026 when new assessment and reporting guidelines will be released. We will likely trial the SMART assessment tool and believe we will use it alongside PAT's to monitor progress and achievement.
Next Steps:		

NELP Objective 2 Priority 2:
Ensure every learner/ ākonga gains sound foundation skills, including language, literacy and numeracy*

Annual Goal	Achieved?	Evaluation Statement
2.2.1 Further Develop and Review the Year 9/10 Homeroom programme to support literacy and numeracy development (PO1, 3, 4ii)	Yes	This programme has been incredibly successful
2.2.2 implement structured approaches to literacy and numeracy in Years 1-8 (PO1, 3)	Yes	BSLA has continued to be implemented in Years 0-6 Ideal will be implemented in Years 7 and 8 Oxford Maths was implemented in Years 0-8.
2.2.3 Undertake PLD in structured approaches to literacy and numeracy in years 1-8	Yes	See above
2.2.4 Select and implement a programme of learning to support structured approaches to Mathematics in Years 1-8	Yes	Oxford Maths was selected and implemented
Next Steps:		

NELP Objective 3 Priority 1:
Meaningfully incorporate Te Reo Māori and Tikanga Māori into the everyday life of the place of learning

Annual Goal	Achieved?	Evaluation Statement
3.1.1 Embed the explicit teaching of Te Reo Māori in Year's 1-10 (PO 4 I, ii, iii)	Yes	This has continued and will grow further in 2026 with the introduction of an NCEA Te Reo course for Level1 and 2 students

Next Steps:
3.1.1. Resource (Staffing and budgetary) the introduction of an NCEA Level 1 and 2 Te Reo Māori course

NELP Objective 3 Priority 2:
Develop staff to strengthen teaching, leadership and learner support capability across the education workforce

Annual Goal	Achieved?	Evaluation Statement
3.2.1 connect staff to Numeracy PLD via the Tipu Māia Kāhui Ako. (PO 1,3)	Yes	Selected staff attended the Learner First PLD with Rob Profit-White
3.2.2 incorporate curriculum development initiatives from the MOE. Participate in relevant PLD	Yes	Staff in Years 1-8 continued to training in SLA – particularly the BSLA in Years 1-6 and Ideal in Years 7 and 8.
3.2.3 Increase hours of the SENCO role to 1 FTTE.	Yes	Our SENCO role was increased from 0.6 FTTE to 1 FTTE

Next Steps:

NELP Objective 4 Priority 1:
Collaborate with industries and employers to ensure learners/ ākonga have the skills, knowledge and pathways to succeed in work

Annual Goal	Achieved?	Evaluation Statement
4.1.1 Provide alternate pathways for students through opportunities at ARA; NTA; MITO, Telford; Net NZ, STAR and Gateway (PO 1,3)	Yes	In 2025 we had the following numbers of students participate in alternate pathways" ARA: 9 NTA: 1 Telford: 1 student Net NZ / Other: 16 students Gateway: 7 In addition, we partnered with the Hurunui District Council to offer the SEED programme which was incredibly successful for 2 students. We will continue to use this in 2026 for identified students.
4.1.2 Align the pastoral care advocate roll with 11-13 pathway support	In Part	This goal wil be fully realised in 2026 when we align the careers role with the Pastoral Care Advocate role. As our focus pivoted more towards attendance for the PCA in 2025, the goal was only achieved in part.

Next Steps:

Other Annual Priorities

Other key projects / initiatives that are not covered by the National Education and Learning Priorities

Annual Goal	Achieved?	Evaluation Statements
Property • Senior Site development (ongoing) • Windy Point strategic plan established. • Cyclical Maintenance	In Part No In Part	Redevelopment Programme was terminated by the MoE. Other property projects were started Admin block was painted as per plan – others deferred,
Professional Development • Curriculum Refresh – Pre-implementation planning • Individual PLD requests	Yes Yes	English and Maths curriculum ready for implementation in Years 1-10 in 2026 A variety of individual PLD requests were approved in 2025
Community • Bible in Schools Consultation • Heath Curriculum Consultation	No Yes	Deferred to 2026
FTU's / MMA's • Allocated in Term 1 aligned with strategic priorities.	Yes	
Other: • Review of Staff PGC process	Yes	Much of this was carried through to the beginning of 2026 to align with the 2026 Standards for the Teaching Profession. It was completed as part of our beginning of year staff only days and implemented from week 5 onwards of Term 1 2026.
Next Steps:		

‘Kia whakapuāwai ngā ākonga – kia whakapuāwai ngā hapori’

Thriving Learners – Thriving Community

ā mātou tūāpapa: *Our Foundations*

ā mātou whakaarotau: *Our Priorities*

ā mātou poutama: *Our Aims / Aspirations*

ā mātou mahi tohutohu: *Our Guiding Actions:*

Statement of compliance with employment policy

For the Year ended 31st December 2025 the Amuri Area School Board:

- Has implemented personnel policies, with policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.

- Has reviewed it's compliance against both it's personnel policy and procedures and can report it has met all requirements.

- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.

- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.

- Meets equal employment opportunity requirements.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	- Ensured any hazards are eliminated or minimised as soon as practicable to ensure safe working conditions. - Responsive to the needs of individual staff regarding resources required - Provision of meeting free days to allow for teachers to access services that are geographically difficult due to our location - We have an Employer Responsibility policy - We fund flu vaccines for all staff - Ensured that all fixed term contracts are for genuine reasons
What is in your equal employment opportunities programme? **How have you been fulfilling this programme?**	- We follow our Equal Employment Opportunities Policy - We show commitment to equal employment opportunities (recruitment, training, promotions, conditions of service and career development.) We provide an equal employment opportunities form that applicants complete and consideration through the appointment process. - We recognise the value of diversity in our staff and the employment requirements of diverse individuals / groups. - We ensure that employment and personnel practices are fair and free of bias including declaring conflicts of interest. - We have responded to requests from staff to reduce hours of work
How do you practise impartial selection of suitably qualified persons for appointment?	- Advertised vacancies nationally in the Education Gazette - Declarations of conflicts of interest on appointments panels - Referee and safety checks for all applicants - Verification of qualifications for all successful applicants - Verification of identity for all successful applicants

How are you recognising, – **The aims and aspirations of Māori,** – **The employment requirements of Māori, and** – **Greater involvement of Māori in the Education service?**	– We do not discriminate or show bias towards staff or potential staff who whakapapa Màori. – We celebrate our cultural diversity as a school inclusive of staff – We encourage and support staff to upskill in Te Ao, Te Reo and Tikanga Màori – We organise professional development in Cultural responsiveness and practice – We give effect to Te Tiriti o Waitangi – We actively develop our relationship with our local mana whenua
How have you enhanced the abilities of individual employees?	– All staff participate in a professional growth cycle – We have a process for application for and participation in professional learning and development – we provide mentoring for all provisionally registered teachers and the appropriate level of release time – we celebrate strengths – Units and MMA's (fixed term and permanent) are available to staff to apply for.
How are you recognising the employment requirements of women?	– MOE funded EAP available if and when needed – Sanitary disposal in all bathrooms – Leave without pay and sick leave when needed (as per all staff members) – Flexibility in meeting participation for parents
How are you recognising the employment requirements of persons with disabilities?	– Responsive to any individual staff needs or requirements – Ramp accessibility around the school – EAP services are available to support mental and emotional health – Consideration of individual circumstances in providing support and resources.

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	yes	
Has this policy or programme been made available to staff?	yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	yes	
Does your EEO programme/policy set priorities and objectives?	yes	

Our Statement of Kiwi Sport is as follows:

"Kiwi sport is a Government funding initiative to support students' participation in organised sport. In 2025 the school received total kiwi sport funding of $7,374.86 (ex GST).

The funding was spent on renewing sporting equipment and paying for our sports co-ordinator to help with the organisation of the sports teams and transport.

The number of students' who participated in organised sport in 2025 was approximately 225.

- **Amuri Area School**