OWHANGO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	2417
Principal:	Annelies Resink
School Address:	Ohorere Street
School Postal Address:	Community Mail Box 36, Owhango, Waikato, 3990
School Phone:	07 895 4823
School Email:	office@owhango.school.nz
Accountant / Service Provider:	Education Services. Dedicated to your school

OWHANGO SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Owhango 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.

GUY HOBAN	Annelies Resink
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
02 June 2026	02 June 2026
Date	Date

Owhango 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	877,190	705,871	875,353
Locally Raised Funds	3	34,198	30,078	235,362
Interest		8,787	10,500	13,797
Total Revenue		920,175	746,449	1,124,512
Expense				
Locally Raised Funds	3	31,086	27,156	29,757
Learning Resources	4	622,903	476,153	602,322
Administration	5	84,656	73,259	70,207
Interest		450	300	401
Property	6	193,482	175,383	178,751
Loss on Disposal of Property, Plant and Equipment		753	-	-
Total Expense		933,330	752,251	881,438
Net Surplus / (Deficit) for the year		(13,155)	(5,802)	243,074
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(13,155)	(5,802)	243,074

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

Owhango 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		732,380	515,145	486,026
Total comprehensive revenue and expense for the year		(13,155)	(5,802)	243,074
Contribution - Furniture and Equipment Grant		-	-	19,255
Distributions to the Ministry of Education		-	-	(15,975)
Equity at 31 December		719,225	509,343	732,380
Accumulated comprehensive revenue and expense		719,225	509,343	732,380
Equity at 31 December		719,225	509,343	732,380

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.

Owhango 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	54,467	19,694	228,074
Accounts Receivable	8	94,623	37,821	47,618
Prepayments		7,237	6,835	4,730
Inventories	9	5,774	6,187	6,183
Investments	10	120,379	92,210	107,501
Funds Receivable for Capital Works Projects	16	6,304	-	-
		288,784	162,747	394,106
Current Liabilities				
GST Payable		4,040	11,603	5,649
Accounts Payable	12	59,091	42,634	61,486
Revenue Received in Advance	13	-	1,214	1,987
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	15	1,856	3,395	2,073
Funds held for Capital Works Projects	16	29,448	-	17,175
		94,435	58,846	88,370
Working Capital Surplus/(Deficit)		194,349	103,901	305,736
Non-current Assets				
Property, Plant and Equipment	11	583,688	461,926	477,344
		583,688	461,926	477,344
Non-current Liabilities				
Provision for Cyclical Maintenance	14	54,339	54,990	47,227
Finance Lease Liability	15	4,473	1,494	3,473
		58,812	56,484	50,700
Net Assets		719,225	509,343	732,380
Equity		719,225	509,343	732,380

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

Owhango 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		250,181	218,564	249,481
Locally Raised Funds		33,198	30,078	235,562
Goods and Services Tax (net)		(1,609)	-	(5,954)
Payments to Employees		(141,395)	(128,425)	(108,216)
Payments to Suppliers		(137,481)	(177,778)	(102,319)
Interest Paid		(450)	(300)	(401)
Interest Received		8,787	10,500	15,623
Net cash from/(to) Operating Activities		11,231	(47,361)	283,776
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(133,526)	(213,088)	(332,475)
Purchase of Investments		(12,877)	-	(15,292)
Net cash from/(to) Investing Activities		(146,403)	(213,088)	(347,767)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	19,255
Distributions to Ministry of Education		-	-	(15,975)
Finance Lease Payments		(1,429)	(2,955)	(2,643)
Funds Administered on Behalf of Other Parties		(37,006)	-	8,330
Net cash from/(to) Financing Activities		(38,435)	(2,955)	8,967
Net increase/(decrease) in cash and cash equivalents		(173,607)	(263,404)	(55,024)
Cash and cash equivalents at the beginning of the year	7	228,074	283,098	283,098
Cash and cash equivalents at the end of the year	7	54,467	19,694	228,074

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.

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

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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

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

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

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

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

c) Revenue Recognition

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

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

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

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

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

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

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

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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:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The School carries out painting maintenance of the whole school over a 10 to 15 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	301,517	219,922	249,393
Teachers' Salaries Grants	457,014	372,633	504,244
Use of Land and Buildings Grants	118,659	113,316	121,716
	877,190	705,871	875,353

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	377	7,678	1,675
Fees for Extra Curricular Activities	11,564	1,300	10,585
Trading	6,534	5,500	7,289
Fundraising and Community Grants	1,923	-	200,213
Other Revenue	13,800	15,600	15,600
	34,198	30,078	235,362
Expense			
Extra Curricular Activities Costs	17,702	13,656	8,447
Trading	4,955	7,300	8,541
Fundraising and Community Grant Costs	923	-	214
Other Locally Raised Funds Expenditure	7,506	6,200	12,555
	31,086	27,156	29,757
Surplus for the year Locally Raised Funds	3,112	2,922	205,605

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	25,048	19,450	26,358
Employee Benefits - Salaries	562,525	426,485	545,230
Staff Development	4,733	4,040	4,658
Depreciation	29,723	24,978	24,701
Other Learning Resources	874	1,200	1,375
	622,903	476,153	602,322

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	8,986	4,100	7,151
Board Fees and Expenses	5,094	6,100	3,265
Other Administration Expenses	17,244	14,025	7,847
Employee Benefits - Salaries	43,005	41,134	42,959
Insurance	3,247	1,800	2,625
Service Providers, Contractors and Consultancy	7,080	6,100	6,360
	84,656	73,259	[illegible]

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6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cyclical Maintenance	7,112	11,378	9,947
Heat, Light and Water	6,710	7,100	5,959
Repairs and Maintenance	21,761	7,150	11,407
Use of Land and Buildings	118,659	113,316	121,716
Employee Benefits - Salaries	36,291	33,439	26,573
Other Property Expenses	2,949	3,000	3,149
	193,482	175,383	178,751

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	54,467	19,694	228,074
Cash and cash equivalents for Statement of Cash Flows	54,467	19,694	228,074

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

Of the $54,467 Cash and Cash Equivalents $29,448 is subject to restrictions for the following reasons:

• $29,448 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	42,975	4,866	-
Receivables from the Ministry of Education	5,278	1,826	2,928
Teacher Salaries Grant Receivable	46,370	31,129	44,690
	94,623	37,821	47,618
Receivables from Exchange Transactions	42,975	4,866	-
Receivables from Non-Exchange Transactions	51,648	32,955	47,618
	94,623	37,821	47,618

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Stationery	256	906	427
Uniforms	5,518	5,281	5,756
	5,774	6,187	6,183

10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	120,379	92,210	107,501
Total Investments	120,379	92,210	107,501

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV)** $
Land	20,800	-	-	-	-	**20,800**
Board-owned Buildings	25,960	-	-	-	(880)	**25,080**
Building Improvements	359,826	93,546	-	-	(11,378)	**441,994**
Furniture and Equipment	51,771	38,217	(753)	-	(9,694)	**79,541**
Information and Communication Technology	10,055	-	-	-	(4,672)	**5,383**
Leased Assets	5,151	3,295	-	-	(2,518)	**5,928**
Library Resources	3,781	1,762	-	-	(581)	**4,962**
	477,344	136,820	(753)	-	(29,723)	**583,688**

The net carrying value of equipment held under a finance lease is $5,928 (2024: $5,151)

Restrictions

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

	2025 **Cost or Valuation** **$**	**2025** **Accumulated Depreciation** **$**	**2025** **Net Book Value** **$**	**2024** **Cost or Valuation** **$**	**2024** **Accumulated Depreciation** **$**	**2024** **Net Book Value** **$**
Land	20,800	-	**20,800**	20,800	-	**20,800**
Board-owned Buildings	44,000	(18,920)	**25,080**	44,000	(18,040)	**25,960**
Building Improvements	485,799	(43,805)	**441,994**	392,253	(32,427)	**359,826**
Furniture and Equipment	163,425	(83,884)	**79,541**	130,160	(78,389)	**51,771**
Information and Communication Technology	28,497	(23,114)	**5,383**	34,721	(24,666)	**10,055**
Leased Assets	12,818	(6,890)	**5,928**	9,523	(4,372)	**5,151**
Library Resources	14,922	(9,960)	**4,962**	13,160	(9,379)	**3,781**
	770,261	(186,573)	**583,688**	644,617	(167,273)	**477,344**

12. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	1,211	4,110	3,188
Accruals	5,991	2,627	6,968
Banking Staffing Overuse	-	-	1,490
Employee Entitlements - Salaries	46,370	31,129	44,690
Employee Entitlements - Leave Accrual	5,519	4,768	5,150
	59,091	42,634	61,486
Payables for Exchange Transactions	59,091	42,634	61,486
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	59,091	42,634	61,486

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	1,214	1,987
	-	1,214	1,987

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	47,227	43,612	37,280
Increase/(decrease) to the Provision During the Year	7,112	11,378	9,947
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	54,339	54,990	47,227
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	54,339	54,990	47,227
	54,339	54,990	47,227

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2029. This plan is based on the School's 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	2,235	3,395	2,357
Later than One Year	4,880	1,494	3,798
Future Finance Charges	(786)	-	(609)
	6,329	4,889	5,546
Represented by			
Finance lease liability - Current	1,856	3,395	2,073
Finance lease liability - Non current	4,473	1,494	3,473
	6,329	4,889	5,546

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	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Block 1 - Heat Pump, Skylight & Carpet Replacement Woodburner & Heatpump	219066	1,800	50	(1,850)	-	-
Block A	242288	4,737	-	(11,041)	-	(6,304)
Old Classroom Works	245928	10,638	-	-	-	10,638
Fire Alarm and Speaker Upgrade	253049	-	18,810	-	-	18,810
Totals		17,175	18,860	(12,891)	-	23,144

Represented by:

Funds Held on Behalf of the Ministry of Education	29,448
Funds Receivable from the Ministry of Education	(6,304)

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Block 1 - Heat Pump, Skylight & Carpet Replacement Woodburner & Heatpump	219066	1,800	-	-	-	1,800
Block A	242288	5,837	-	(1,100)	-	4,737
Fencing to Pool Area -	246570	-	22,188	(6,213)	(15,975)	-
Old Classroom Works	245928	-	31,069	(20,431)	-	10,638
Totals		7,637	53,257	(27,744)	(15,975)	17,175

Represented by:

Funds Held on Behalf of the Ministry of Education	17,175
Funds Receivable from the Ministry of Education	-

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	990	880
Leadership Team		
Remuneration	160,330	146,250
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	161,320	147,130

There are 10 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	120 - 130
Benefits and Other Emoluments	19 - 20	18 - 19
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
110 - 120	0.00	1.00
	0.00	1.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	$0	$0
Number of People	0	0

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

21. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of $123,802 (2024: $11,437) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Old Classroom Works	99,569
Fire Alarm and Speaker Upgrade	24,233
Total	**123,802**

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

(b) Operating Commitments

There are no operating commitments as at 31 December 2025 (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	54,467	19,694	228,074
Receivables	94,623	37,821	47,618
Investments - Term Deposits	120,379	92,210	107,501
Total financial assets measured at amortised cost	269,469	149,725	383,193

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	59,091	42,634	61,486
Finance Leases	6,329	4,889	5,546
Total financial liabilities measured at amortised cost	65,420	47,523	67,032

23. Events After Balance Date

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

24. Comparatives

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

SILKS AUDIT

SILKS AUDIT
Chartered Accountants

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Ōwhango School (the School). The Auditor-General has appointed me, Talia Anderson - Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 2 June 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

(06) 345 8539 | tanderson@silks.co.nz | ctown@silks.co.nz | www.silksaudit.co.nz

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 Responsibility, Statement of Variance and Core Curriculum Progress Over Time report, 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 Responsibility, 2025 Strategic Goal, Statement of Variance, Core Curriculum Progress Over Time report, 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.

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa
(06) 345 8539 | tanderson@silks.co.nz | ctown@silks.co.nz | www.silksaudit.co.nz

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.

Talia Anderson-Town

Talia Anderson - Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa
(06) 345 8539 | tanderson@silks.co.nz | ctown@silks.co.nz | www.silksaudit.co.nz

2025 Strategic Goal

Focus Area:

Maths and English Curriculum

Achievement Target:

To ensure teachers are familiar with and confident with using the new Maths and English Curriculums

Background Information:

this year the teachers must be using the new curriculum documents for maths and English. To ensure this is successful we have made it a strategic goal.

Baseline Data:

At the beginning of the year all of the teachers identified as being in Level 2- Developing stage in our rubric on implementing the new NZ maths and English curriculum.

Criteria for determining whether this target is met:

The teachers will be surveyed at the start and end of the year, using this rubric to measure their confidence with using these documents. The goal being that the teachers move up levels in each category or the following rubric.

Rubric for Teacher Confidence in Implementing the New NZ Maths and English Curriculum

Purpose: This rubric helps teachers self-assess their confidence in implementing the new NZ curriculum for Maths and English.

Level	Understanding of Curriculum	Planning & Preparation	Classroom Implementation	Assessment & Adaptation
1 - Emerging	Aware of key changes but unsure of how they impact teaching.	Struggles to align lessons with curriculum expectations.	Finds it challenging to implement new approaches in class.	Has limited strategies to assess and adapt teaching based on student needs.
2 - Developing	Understands main concepts but needs further support to apply them.	Can plan lessons but relies on guidance and resources.	Begins to integrate new strategies but inconsistently.	Uses some assessment methods but struggles to adapt lessons based on results.
3 - Proficient	Confidently understands curriculum expectations and goals.	Plans engaging lessons that align with the curriculum.	Implements new strategies effectively in most lessons.	Uses assessment data to refine and adjust teaching methods.

4 - Expert	Has deep knowledge and can support colleagues in understanding the curriculum.	Designs innovative and well-structured lessons that fully integrate the curriculum.	Adapts teaching methods fluidly to enhance learning outcomes.	Uses assessment seamlessly to personalise and improve student learning.

Key Improvement Strategies *What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?*

When	**What (examples)** *Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing; assessment practices;*	**Who**	**Indicators of Progress** *What will we see?*
7th Feb	Teacher Only Day to look into the new curriculum	Teachers	The teachers understanding how the new curricula are organised. The teachers starting to use the new curricula in their planning.
Through out the year	At staff hui, discuss the new curriculum and how we are using it in our planning and teaching	Teachers	Improved understanding and use of the new curricula
Throughout the year`	Participate in webinars and pld that is offered to support the implementation of the new curricula	Teachers	Improved understanding and use of the new curricula
9th June	The teachers participated in a Teacher Only Day, organised by the Kahui Ako, run by the Ministry of Educaiton consutants, to unpack the new maths curriculum	Teachers	A good understanding of what the Ministry has done so far on this, as yet, unfinalized curriculum.
20th October	The NEW Mathematics and Statistics/English Curriculum for years 0-10, was released on Sunday 19th October and mandated to start being used from February 2026 contained many unexpected changes that have undermined teachers' confidence and understanding of what the new curriculum will be. This is incredibly disappointing after working with the draft curriculum for two years. As a staff we are feeling broadsided by a government that makes such severe last-minute changes that have had no consultation. It feels like a coup état by some ideological group.		**Summary of the Main Points** 1. **The Scale of Change is Not What Schools Expected** The curriculum released late Sunday evening (19 October) represents substantial changes from the draft versions schools have been working with throughout 2025. This is a different curriculum requiring new planning formats, different resource selections, and completely revised teaching sequences. 2. **Schools Have Wasted Significant Time and Resources** Many of you have invested heavily in professional

			development based on earlier drafts. That work - and those resources - may no longer align with what's now required. Schools that thought they were ready for 2026 are now discovering they are not. 3. **The Timeline is Unrealistic and Unprofessional** With just seven weeks remaining in the most demanding term of the school year, expecting schools to undertake significant PLD, rewrite their planning, and be ready for February implementation is simply unachievable and sets schools up to fail. 4. **The Year-Level Approach Contradicts Differentiated Learning** The shift from phases of learning to strict year-by-year sequencing does not reflect the reality of our classrooms, where children learn at different paces. We have never delivered a one-year-level curriculum since the 1950s, and for good reason. Our understanding was that the Minister supported children learning at their level - this change undermines that principle. 5. **Trust is Being Eroded** Principals are losing trust in the Minister and the system. We were all told to "just get started," only to face radical and unexpected changes at the eleventh hour without explanation or consultation. 6. **Support Materials are Missing** The promised SMART Assessment tool hasn't arrived. PLD materials aren't yet available. Without 2,000 PLD providers ready to attend January teacher-only days, this will dribble out, not roll out - and our children will pay the price.

November	Teachers revisited the rubic to self-assess their confidence in implementing the new NZ curriculum for Maths and English.	Teachers	

Resourcing *How much money and time is needed? Who will help us?*

We have a budget for professional development that can be used for any courses.

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Analysis of Variance

Current data:

The teachers reassessed their confidence in implementing the new NZ Curriculum for Maths and English at the end of November.
All teachers put themselves at 1- Emerging.
In conversation about this result, the teachers were unanimous in their frustration with the changes that were being made at the last minute that has undermined their confidence in the new curriculum. They made it clear that they are not unconfident with teaching the subject areas, rather it is the curriculum that they have lost faith in.

Level	Understanding of Curriculum	Planning & Preparation	Classroom Implementation	Assessment & Adaptation
1 - Emerging	Aware of key changes but unsure of how they impact teaching.	Struggles to align lessons with curriculum expectations.	Finds it challenging to implement new approaches in class.	Has limited strategies to assess and adapt teaching based on student needs.
2 - Developing	Understands main concepts but needs further support to apply them.	Can plan lessons but relies on guidance and resources.	Begins to integrate new strategies but inconsistently.	Uses some assessment methods but struggles to adapt lessons based on results.
3 - Proficient	Confidently understands curriculum expectations and goals.	Plans engaging lessons that align with the curriculum.	Implements new strategies effectively in most lessons.	Uses assessment data to refine and adjust teaching methods.
4 - Expert	Has deep knowledge and can support colleagues in understanding the curriculum.	Designs innovative and well-structured lessons that fully integrate the curriculum.	Adapts teaching methods fluidly to enhance learning outcomes.	Uses assessment seamlessly to personalise and improve student learning.
Key:	Feb 2025 self assessment by all teachers		Nov 2025 self assessment by all teachers	

Analysis of whether this target is met:

Clearly this target has not been met. In fact, it has got worse.

At the beginning of the year all the teachers identified as being in Level 2- Developing stage in our rubric on implementing the new NZ maths and English curriculum. At the end of the year they had slipped back to Level 1- Emerging stage in our rubric on implementing the new NZ maths and English curriculum. This is clearly a consequence of the events and comments that are mentioned in the 20th October section above. I will leave this up to the new principal starting at the beginning of next year to do what she thinks is necessary once the new curriculum is finalised.

Specific Achievement Target for 2025

Focus Area: Attendance

Achievement Target:

To raise our attendance rates higher than the same periods in 2024.

We aim to have our school align with the Hon. David Seymour's goal of:

"Our attendance goal for 2025 is to raise each school Term's attendance rates higher than the same periods in 2024. This progress is essential for reaching the Government's target of 80 per cent of students more than 90 per cent of the term by 2030." (Students are back at school; Press Release; 27th January 2025)

Note this from the Ministry: "*Attendance continues to be a top priority for the government, which has set a target of 80% of students attending school more than 90% of the term by 2030. To achieve this, schools need to aspire to reach an average daily attendance rate above 94%." (Ellen MacGregor-Reid Secretary for Education; Bulletin for School Leaders, Issue 188, 18 February 2025)*

Background Information and Baseline data:

Here are our attendance figures for the past three years.

Last year we had an attendance target and successfully raised our attendance from 2023 to 2024 (see table below)

Attendance at school	2022 Attendance	2023 Attendance	2024 Attendance
Less than 70%	2%	3%	0%
70% - 80%	12%	8%	5%
80% - 90%	32%	33%	27%
90%+	55%	57%	69%

Criteria for determining whether this target is met:

As we aim to raise our attendance rates higher than 2024, we have met our target if we get at least :

0% Chronic Absence

4% or less Moderate Absence

26% or less Irregular Absence

70% or more Regular Attendance

However, we hope to raise it higher.

Key Improvement Strategies *What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?*

When	**What (examples)** *Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing; assessment practices;*	**Who**	**Indicators of Progress** *What will we see?*
At the end of each term	Harvest our attendance data off eTap. Any students who have not had regular attendance will be looked closely at to determine if there are genuine reasons for the absence (chronic illness or family stress). Those who I have concerns about will be contacted and a discussion will take place to support them into improved attendance. Then, where necessary, the Attendance Services will be engaged.	Ewan Starkey	Improved attendance
Mid year and end of year reports	As per usual, we will include our attendance figures in the children's reports, and ensure that the Causing Concern comment is included as per our school report guidelines.	Teachers	Improved attendance
Occasionally	In the school newsletter, publicise this goal, and how we are tracking on it, to reinforce the importance we place on it and to try to get some parent buy in.	Ewan Starkey	Improved attendance

Resourcing *How much money and time is needed? Who will help us?*

We do not need to resource this as it is using my time, not resources that need purchasing.

Analysis of Variance

Current data:

2025 Goal

Percentage of days your child is at school	Ministry Terminology	Attendance Goal 2025	Term One Attendance	Term Two Attendance	Term Three Attendance	Term Four Attendance so far	Whole year so far
Less than 70%	Chronic Absence	**0%**	6%	6%	3%	4%	1%
70% - 80%	Moderate Absence	**<4%**	8%	9%	3%	3%	4%
80% - 90%	Irregular Absence	**< 26%**	20%	12%	28%	21%	26%
90%+	Regular Attendance	**>70%**	66%	74%	68%	72%	68%

Analysis of whether this target is met: Essentially this goal was not met, although it was pleasing to see that this data was an on overall on 2024.

We feel that the attendance data has stabilised, however not as improved as what the ministry is requiring.

Reasons for this being:
Holiday during term time (not supported by school)
Parents saying children are ill, with questionable reasons.
Parents believing that their child should have a day off for their birthday (not supported by school)

We engaged with Attendance Services as per policy. We communicated with whanau directly, in person, via email, phone calls and so forth.
Communication home from principal / also reported to board at each hui.

An example of communication home:
PRINCIPAL'S COMMENTS
Penultimate Pānui
Please note that there will be a final Pānui next week, our last day of the year, so that we can share the photos from the upcoming events.
Attendance for the Year
As you should be aware, we have had a specific achievement target this year to improve our attendance figures. Here is the latest data for the whole year up to last Wednesday.

Percentage of days your child is at school	Ministry Terminology	Attendance Goal 2025	Whole year so far
Less than 70%	Chronic Absence	0%	1%
70% - 80%	Moderate Absence	<4%	4%
80% - 90%	Irregular Absence	< 26%	26%
90%+	Regular Attendance	>70%	68%

Sadly, we have not achieved our goal in any of the categories. The key reasons for this are

- People taking days off for shopping and 'treat trips' away with the children
- People keeping their children at home for questionable medical reasons (if a child says they are sick then make them stay in bed all day without games or devices, you will quickly see how sick they really are).

- People allowing their children to have a day off because the child wants to.

For some of our chronically and moderately absent children it is affecting their learning; it is measurable in their progress at school. The teachers cannot constantly catch up those children who are frequently absent.

Parents, **this ball is in your court,** we are doing as much as we can to teach your children, but if they are away then we cannot teach them.

That said, it is pleasing to see that our attendance figures over the past four years have improved:

Ōwhango School Core Curriculum Progress Over Time December 2025

Maths

	2025			
	Well Below	Below	At	Above
Girl	0 0%	4 11%	26 72%	6 17%
Boy	1 3%	0 0%	25 69%	10 28%
Māori	1 2%	4 9%	33 73%	7 16%
Non-Māori	0 0%	0 0%	18 67%	9 33%
All	1 1%	4 6%	51 71%	16 22%

Reading

	2025			
	Well Below	Below	At	Above
Girl	1 3%	4 11%	19 53%	12 33%
Boy	2 6%	6 17%	18 50%	10 28%
Māori	3 7%	7 16%	22 49%	13 29%
Non-Māori	0 0%	3 11%	15 56%	9 33%
All	3 4%	10 14%	37 51%	22 31%

Writing

	2025			
	Well Below	Below	At	Above
Girl	1 3%	4 11%	19 53%	12 33%
Boy	2 6%	6 17%	18 50%	10 28%
Māori	3 7%	7 16%	22 49%	13 29%
on-Māori	0 0%	3 11%	15 56%	9 33%
All	3 4%	10 14%	37 51%	22 31%

Owhango School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Guy Hoban	Presiding Member	Elected	Sep 2028
Nicole Hosking	Presiding Member	Elected	Sep 2025
Ewan Starkey	Principal	ex Officio	Jan 2026
Mark Bramely	Parent Representative	Elected	Sep 2025
Aaron Owen	Parent Representative	Elected	Sep 2025
Dale Closter	Parent Representative	Elected	Sep 2028
Amanda O'Reilly	Parent Representative	Elected	Sep 2028
Rex Pierce	Parent Representative	Elected	Sep 2028
Todd Nicholson	Parent Representative	Elected	Sep 2028
Jessie Smith	Staff Representative	Elected	Sep 2025
Siobhan McKenna	Staff Representative	Elected	Sep 2028

Owhango School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $1,166 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

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

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