

# WOODVILLE SCHOOL

## Annual Report 2025

### **Statement**

List of all school board members

Statement of variance

Evaluation of student progress and achievement (Integrated into the Analysis of Variance)

Report on how the school has given effect to Te Tiriti o Waitangi (Integrated into the Analysis of Variance)

Statement of Kiwisport funding

Statement of compliance with employment policy

Annual financial statements

## Woodville School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Chris Ellmers	Presiding Member	Elected	Sep 2026
Wes Va'ai-Wells	Principal	ex Officio	
Andrew Bolton	Parent Representative	Elected	Sep 2028
Coral Smith	Parent Representative	Elected	Sep 2026
Amy Ames-Durey	Parent Representative	Elected	Sep 2025
Karen O'Rourke	Parent Representative	Elected	Sep 2028
Nicola Ngametua-Smith	Parent Representative	Elected	Sep 2028
Karlene Thomson	Staff Representative	Elected	Sep 2028



## Statement of Variance 2025

2025 - ANNUAL TARGETS/GOALS		
LEARNING: AKO	LEADING: PONO	HAUORA: MANA
Goal is to improve whole school achievement in each core curricula area by: <ul style="list-style-type: none"> <li>• Reading - 78% within or beyond</li> <li>• Writing - 60% within or beyond</li> <li>• Maths - 72% within or beyond</li> </ul>	The goal is to improve the validity, accuracy, and sustainability of our formative and summative assessment practices across the school.	The goal is to effectively and efficiently implement new interventions and strategies that complement PB4L-HM and Restorative Practices.
<p><b>To measure the progress and outcome of these targets we will use:</b></p> <ol style="list-style-type: none"> <li>1. Achievement data: Mid-Year and End of Year</li> <li>2. Team/Syndicate and School Moderation Planning and Reviews</li> <li>3. Behaviour data reports and PB4L team behaviour reviews</li> </ol>		

2025 Intended Actions	2025 Impacts	2025 Variance	2025 Outcomes
<b>Strategic Aim 1: Learning - Inspire, connect, and challenge our learners through innovative practice that delivers positive outcomes</b>			
<b>Differentiated Instruction</b> Tailor lessons to meet the diverse needs of all students and use formative assessments to adjust instruction accordingly.	<ul style="list-style-type: none"> <li>• PAT analysis to form next steps</li> <li>• Probe reading</li> <li>• Maths - pre and post</li> <li>• ARB's</li> <li>• Mini tests (number knowledge)</li> <li>• Gloss</li> <li>• Code Testing</li> <li>• Phonemic Awareness Testing</li> <li>• Gemini Generated testing</li> <li>• Grapheme/Phomeme</li> </ul>	<b>Differentiated Instruction:</b> While the school successfully moved from generalized planning to <b>data-driven diagnostic tools</b> like Gemini and Phonemic Awareness testing, the variance includes the <b>3% decline in whole-school achievement in Maths</b> . This suggests that while instruction became more precise, it has not yet translated into the desired numerical growth for mathematics.	<b>Precision in Differentiated Instruction:</b> Teachers established a precise baseline for every student, including those with ORS funding, allowing for highly individualized learning paths through the use of <b>PAT analysis, Probe reading, JAM, and Carolina Assessments</b> . Data-driven instruction became the school standard, as teachers moved away from generalized planning to using specific diagnostic tools like <b>Gemini-generated and Phonemic</b>

	<ul style="list-style-type: none"> <li>● JAM</li> <li>● Carolina Assessments for ORS students</li> <li>● Dibels</li> </ul>	<p><b>Explicit Teaching of Reading Comprehension:</b> The outcome shows a <b>successful transition to authentic texts and novel studies</b>. However, the variance is that <b>Reading achievement fell 4% short of the 78% target</b>, reaching 74% overall. The <b>complete change of the junior team</b> also caused a temporary disruption in consistency, which is a significant variance from the intended steady implementation.</p>	<p><b>Awareness testing</b> to target specific learning gaps.</p>
<p><b>Explicit Teaching of Reading Comprehension Strategies</b> Teach specific reading strategies like predicting, summarizing, questioning, and making connections. Encourage students to use these strategies to understand texts at a deeper level, both in fiction and non-fiction contexts.</p>	<ul style="list-style-type: none"> <li>● Novel studies</li> <li>● Tailored comprehension questions</li> <li>● Module- Related reading</li> <li>● Transition from decodeables to authentic texts</li> </ul>	<p><b>Liz Kane Structured Literacy:</b> A positive variance is the <b>rapid progress of junior students</b> through stages 1-7.5. The recruitment of <b>two experienced structured literacy teachers</b> following staff turnover provided an unplanned opportunity to strengthen this area.</p>	<p><b>Advanced Reading Comprehension:</b> Students successfully transitioned from basic decoding to analyzing complex themes in <b>authentic texts and novel studies</b>. Comprehension levels improved as students applied specific strategies (predicting, summarizing) to both fiction and non-fiction content, supported by <b>tailored comprehension questions</b>.</p>
<p><b>Implement Liz Kane Structured Literacy</b> Continue with LK Structured Literacy. Regular, consistent practice will lead to better decoding and comprehension abilities.</p>	<ul style="list-style-type: none"> <li>● The Code and handwriting in the seniors and Juniors</li> <li>● The Write Lesson handwriting videos</li> <li>● Reading for some students in Rm 6</li> <li>● Code Readers Stage 5+</li> <li>● Fluency Buddies in Junior School</li> <li>● Juniors Code Reading Stage 1- 7.5</li> </ul>	<p><b>Integrate Writing Across the Curriculum:</b> This area saw a positive variance where <b>Writing reached beyond the set target</b>, achieving 61% (against a 60% goal). The mastery of 12 specific sentence types across all modules exceeded basic integration expectations.</p>	<p><b>Foundational Literacy Success:</b> Junior students achieved rapid progress in literacy through the <b>"Fluency Buddies"</b> program and a structured progression through <b>Code Reading stages 1-7.5</b>. Senior students standardized their literacy foundations and handwriting quality by utilizing <b>"The Write Lesson"</b> videos and <b>"The Code"</b> resources.</p>
<p><b>Integrate Writing Across the Curriculum</b> Incorporate writing activities in all subjects, not just English. Provide clear rubrics and feedback to improve their writing skills.</p>	<ul style="list-style-type: none"> <li>● Our writing rubric</li> <li>● Writing moderation and levelling</li> <li>● Pobble writing</li> <li>● Module - specific writing tasks</li> <li>● 12 different types of sentences</li> <li>● Different paragraphs</li> <li>● Modelling and resources books</li> <li>● PLD with Ben</li> </ul>	<p><b>Technology and Interactive Tools:</b> A notable variance is the <b>integration of Gemini AI</b>, which allowed for the creation of <b>bespoke, personalized resources</b> that were not as extensively detailed in the original intended actions.</p>	<p><b>Mastery of Writing Structures:</b> Writing quality and complexity increased school-wide as students mastered <b>12 specific sentence types</b> and varied paragraph structures across all modules. Assessment accuracy for writing was significantly strengthened through regular <b>school-wide moderation</b> and the consistent application of the <b>writing rubric</b>.</p>
<p><b>Encourage Student-Centered Learning</b> Foster student independence by giving students opportunities to choose reading materials and writing topics within the scope of our modules.</p>	<ul style="list-style-type: none"> <li>● Pobble - Free Writing</li> <li>● Own choice novel studies</li> <li>● Sustained Silent Reading</li> <li>● Text available for reading for enjoyment</li> <li>● Library visits</li> <li>● Code Texts in iPads for Re-reading</li> <li>● Reading SRA Cards</li> </ul>		<p><b>Enhanced Student Agency:</b> Student engagement in literacy reached new highs as learners exercised choice during <b>"Free Writing" on Pobble</b> and through <b>personal novel studies</b>. A robust culture of reading for enjoyment was solidified through <b>regular library visits</b> and the use of diverse resources like <b>SRA cards and digital Code Texts on iPads</b>.</p> <p><b>Collaborative Teaching Excellence:</b> Teaching</p>

<p><b>Professional Development and Collaboration</b> Regularly participate in PLD workshops focused on best practices in teaching reading, writing, and mathematics. Increased opportunities for teacher collaboration allows for the sharing of successful strategies, resources, and lesson plans.</p>	<ul style="list-style-type: none"> <li>● Numicon online resource</li> <li>● Writing Moderation</li> <li>● PLD with Becks and Ben</li> <li>● Liz Kane Workshops</li> <li>● Upskilling/sharing in Team Meetings</li> <li>● Professional reading</li> </ul>		<p>efficacy was continuously refined through the rapid integration of expert knowledge from <b>PLD workshops (Becks, Ben, Liz Kane)</b> into daily classroom practice. Professional collaboration became a core part of the school culture, with staff regularly sharing <b>Numicon resources and successful lesson plans</b> during team meetings to ensure consistent delivery.</p>
<p><b>Utilise Numicon resources for Maths Fluency and Problem-Solving Skills</b> Develop a strong foundation in math facts (addition, subtraction, multiplication, and division) and place an emphasis on problem-solving strategies.</p>	<ul style="list-style-type: none"> <li>● Sharing Numicon lessons in team meetings</li> <li>● Drawing from the Year 3-4 overview (Rm 5)</li> </ul>		<p><b>Math Fluency and Problem-Solving:</b> Students developed a more concrete understanding of number concepts and problem-solving through the systematic use of <b>Numicon online resources</b> and the <b>Year 3-4 math overview</b>.</p>
<p><b>Incorporate Technology and Interactive Tools</b> Use educational technology tools to reinforce reading, writing, and math skills. Interactive apps and programs engage students and allow for personalised learning experiences.</p>	<ul style="list-style-type: none"> <li>● Gemini AI for lesson planning, resource creation</li> <li>● Scratch for Coding (algorithmic thinking)</li> <li>● Google Classroom, Google Drawings, Canva, math websites</li> <li>● iPads in Rooms 3 and 4</li> <li>● The Write Lesson handwriting videos</li> </ul>		<p><b>Future-Focused Digital Literacy:</b> Learning became more personalized and efficient as <b>Gemini AI</b> was utilized to create bespoke resources tailored to specific student needs. Students developed critical future-focused skills, such as <b>algorithmic thinking</b>, through regular engagement with <b>Scratch coding</b> and digital creative tools like <b>Canva and Google Drawings</b>.</p>
<p><b>2025 Intended Actions</b></p>	<p><b>2025 Impacts</b></p>	<p><b>2024 Variance</b></p>	<p><b>2025 Outcomes</b></p>
<p><b>Strategic Aim 2: Leading - Develop strong leadership skills among both students and staff, promoting a sense of responsibility, initiative, and collaboration within the school community</b></p>			
<p><b>Align Assessments with Learning Objectives for Modules</b> Ensure any relevant formative and summative assessments directly align with the specific learning objectives and standards for each subject and year level. This ensures that assessments accurately measure what students are expected to learn.</p>	<ul style="list-style-type: none"> <li>● Using assessment to inform teaching/planning.</li> </ul>	<p><b>Assessment for Learning:</b> The variance here is the <b>successful centralization of data</b> in shared staff folders and the Hero platform, which made progress tracking more transparent than in previous years.</p>	<p><b>Targeted Instructional Planning:</b> Instructional planning became more effective as teachers used both <b>formative and summative assessment data</b> to bridge the gap between module objectives and student understanding.</p>
<p><b>Implement Rubrics and Clear Criteria</b> Develop and share clear rubrics for both formative and summative assessments</p>		<p><b>Implement Rubrics and Clear Criteria:</b> A key variance is the achievement of <b>high levels of assessment consistency</b> specifically through the standardization of E-AsTTle and ARB rubrics.</p>	<p><b>Assessment Transparency:</b> The school achieved high levels of assessment consistency and validity by implementing</p>

<p>(E-Asttle, ARBs). Rubrics provide specific criteria for students and teachers, ensuring that grading is transparent and consistent, which improves the accuracy and validity of assessments.</p>			<p>standardized <b>rubrics for E-AstTtle and Assessment Resource Banks (ARBs).</b></p>
<p><b>Assessment for learning</b> Analyze assessment data regularly to identify patterns in student learning and areas for improvement. This data should guide and help differentiate teaching strategies to meet students’ needs, improving both the validity and sustainability of assessments.</p>	<ul style="list-style-type: none"> <li>● Formative and summative tests</li> <li>● Student Voice</li> <li>● Parent Conferences</li> <li>● Goals on Hero</li> <li>● Assessment Data now in Staff Folder</li> <li>● Collate Data to show tracking</li> </ul>	<p><b>Student Involvement in Self-Assessment:</b> Students moved beyond simple goal-setting to <b>taking "greater ownership"</b> by reflecting on learning "highs and lows" on the Hero platform</p>	<p><b>Transparent Progress Tracking:</b> Student progress became highly visible and trackable for all stakeholders through the centralization of data in <b>shared Staff Folders and the Hero platform.</b> Teaching strategies were successfully differentiated by triangulating formal test data with <b>student voice and parent feedback</b> gathered during conferences.</p>
<p><b>Provide Ongoing Formative Feedback</b> Ensure that formative assessments (e.g., quizzes, class discussions, and student reflections) are used regularly to monitor progress and give timely, specific feedback. This enables students to improve before summative assessments, promoting learning and enhancing the accuracy of final grades.</p>	<ul style="list-style-type: none"> <li>● Verbal feedback in Literacy and Mathematics lessons</li> </ul>		<p><b>Accelerated Growth through Feedback:</b> Real-time student growth was facilitated by the consistent use of <b>immediate verbal feedback</b> during core literacy and mathematics blocks, allowing students to adjust their work instantly.</p>
<p><b>Encourage Student Involvement in Self-Assessment</b> Encourage students to regularly assess their own work and set personal learning goals. Self-assessment fosters a growth mindset and increases the accuracy of assessment by helping students internalize learning objectives and reflect on their progress.</p>	<ul style="list-style-type: none"> <li>● Goal reflections</li> <li>● Student Voice</li> <li>● Student Evaluations</li> <li>● Self reflection high and low in learning</li> </ul>		<p><b>Ownership of Learning Goals:</b> Students took greater ownership of their learning journey by regularly reflecting on their personal <b>"highs and lows"</b> and setting actionable <b>goals on the Hero platform.</b></p>
<p><b>Ensure Assessment Variety and Balance</b> Use a variety of assessment types to assess different skills and learning styles. This ensures a more holistic approach to evaluating students and maintains the validity of assessments by measuring multiple facets of learning.</p>			
<p><b>Professional Development and Collaboration</b> Regularly participate in PLD workshops focused on best assessment practices in</p>			

reading, writing, and mathematics. Increased opportunities for teacher collaboration allows for the sharing of successful strategies, resources, and lesson plans.			
2025 Intended Actions	2025 Impacts	2025 Variance	2025 Outcomes
<b>Strategic Aim 3: Hauora</b> -Create a supportive and nurturing school environment that prioritises the physical, emotional, and social well-being of students and staff			
<b>Establish Clear Expectations and Consistency</b> Ensure that all staff are aligned on school-wide expectations and the specific strategies for implementing PB4L Tier 2 and Restorative Practices. These expectations should be consistent across classrooms.	<ul style="list-style-type: none"> <li>● Today and staff meetings on majors/minors</li> <li>● Unpacking HM at Today</li> </ul>	<b>Establish Clear Expectations (PB4L/Restorative):</b> A significant variance is that while teacher capability in restorative practices expanded, the school was <b>unable to execute the planned survey to measure the impact of school values.</b>	<b>Unified Behavioural Standards:</b> School-wide behavioral consistency was achieved as staff reached a shared understanding of <b>"major" vs "minor" behaviours</b> and the unpacking of <b>Huakina Mai (HM)</b> strategies during Teacher Only Days.
<b>Identify Students Needing Tier 2 Support</b> Use data to identify students who may need additional support beyond Tier 1 interventions. Implement a referral system to ensure that students who require Tier 2 interventions are identified early and consistently.	<ul style="list-style-type: none"> <li>● IBPs and Playground plans</li> <li>● CICO started but not fully implemented</li> </ul>	<b>Identify Students Needing Tier 2 Support:</b> A specific negative variance is noted: <b>CICO (Check-In/Check-Out) was started but not fully implemented</b> , indicating a gap in the intended behavioral support rollout.	<b>Proactive Intervention Success:</b> At-risk students received immediate, targeted attention through the implementation of formal <b>Individual Behavior Plans (IBPs)</b> and specific <b>playground monitoring strategies</b> . Behavioral and academic gaps for Tier 2 students were further narrowed through intensive, monitored support from <b>dedicated support staff</b> .
<b>Provide Targeted, Small-Group Interventions</b> For students needing Tier 2 support, provide small-group interventions that target specific behavioral or academic issues.	<ul style="list-style-type: none"> <li>● Juniors Target student working with support staff monitored.</li> </ul>	<b>Involve Whānau in the Process:</b> The variance is the <b>increased frequency of whānau contact and dedicated hui</b> specifically for Tier 2 students, which strengthened the home-school partnership more than intended.	<b>Values-Driven School Culture:</b> The school environment was transformed into a values-based culture through the <b>visible display of Whakatauki</b> and the personalization of school values into student-centered <b>"We/I" statements</b> .
<b>Implement Restorative Conferences</b> When conflicts arise, conduct restorative conferences to address harm, promote accountability, and develop solutions that restore relationships.		<b>Cultural Responsiveness:</b> The school exceeded general expectations by establishing a <b>relationship with local iwi (Rangitāne)</b> , leading to a new school tohu and staff upskilling through <b>Te Puna Reo</b> , which provided deeper integration of Te Tiriti o Waitangi than basic classroom strategies.	<b>Responsive Support Systems:</b> Leadership and staff maintained a highly responsive support system by using <b>termly behavior data reports</b> to pivot strategies based on emerging trends for the Board of Trustees.
<b>Utilize Positive Reinforcement</b> Use PB4L and Huakina Mai strategies to recognise and reinforce positive behavior regularly. Incorporate systems such as praise, or rewards to encourage students to engage in appropriate behaviors. Ensure that positive reinforcement is timely, specific, and meaningful.	<ul style="list-style-type: none"> <li>● Displays of Values and Whakatauki in classes</li> <li>● We/I statements created for values</li> </ul>		<b>Strengthened Whānau Partnerships:</b> Stronger home-school partnerships were forged through <b>frequent whānau contact and dedicated hui</b> , ensuring families were

<p><b>Professional Development and Collaboration on Restorative Practices</b> Provide professional development for all staff members on the principles and practices of restorative justice. Ensure that staff understand how to implement restorative practices effectively in their classrooms and how to integrate these with PB4L &amp; Huakina Mai interventions.</p>			<p>active participants in their child's restorative behavior plans.</p>
<p><b>Use Data for Ongoing Monitoring and Adjustment</b> Collect and analyze data on student behavior and the effectiveness of interventions. Regularly review this data to ensure that interventions are meeting student needs, and adjust strategies as necessary to improve outcomes.</p>	<ul style="list-style-type: none"> <li>● Termly behaviour reports shared with staff and BOT</li> </ul>		
<p><b>Involve whānau in the Process</b> Engage families and whānau in supporting interventions by providing regular updates on their child's progress and behavior. Organise meetings or check-ins with families to discuss restorative practices and behavior plans, ensuring a collaborative approach.</p>	<ul style="list-style-type: none"> <li>● Whānau contact made often for tier 2 students</li> <li>● Whānau hui/support with tier 2 students</li> </ul>		
<p><b>Foster Peer Support and Mentorship</b> Develop a peer mentoring program where student leaders or senior students, who exhibit positive behaviors, can support and guide their peers or new enrolments. This helps reinforce a sense of community and responsibility, while also creating opportunities for students to practice leadership and empathy.</p>			
<p><b>Ensure a Culturally Responsive Approach</b> Tailor interventions and strategies to be culturally responsive and inclusive, ensuring they reflect the diverse backgrounds of students. Work to build cultural competence within the staff to better understand and address the unique needs of all students in</p>			

relation to both PB4L, Huakina Mai, and Restorative Practices.			
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**Statement of Variance 2025 Data**

**End of Year Literacy and Numeracy Data (Source - EOY Achievement Data Reports)**

	Whole School			Māori			Pasifika			Pakeha and Asian		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
<b>Reading (within or beyond)</b>	73%	70%	74%	69%	63%	71%	81%	100%	100%	84%	84%	76%
<b>Writing (within or beyond)</b>	50%	54%	61%	51%	48%	56%	45%	100%	100%	61%	65%	70%
<b>Maths (within or beyond)</b>	61%	67%	64%	52%	64%	54%	81%	100%	100%	76%	79%	79%

**School-Wide Behaviour (Source - EOY Behaviour Reports via SMS)**

Average Majors per term			Average Repeated Minors per term			Average Minors per term			Average Behaviour Incident per term		
2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
21.5	26.5	16	28.5	41	22.5	28	31.5	17.5	80.5	99	56

**Analysis of Annual Implementation Plan and Data - Principal's Summary**

*In 2025, Woodville School focused on the core values of **Ako, Pono, and Mana**, by aligning them with our strategic goals of learning, leading, and Hauora to drive student success.*

**Academic Outcomes and Data** - *We achieved a significant milestone in Writing, reaching 61% and exceeding our 60% target—a 7% increase from the previous year. While Reading improved by 4% to reach 74%, it fell slightly short of our 78% goal, partly due to staffing transitions in the junior school. Maths remains a priority for next year; despite implementing more precise, data-driven instruction, achievement declined by 3% to 64%.*

**Impact on Student Learning** - *The shift toward precision in differentiated instruction has transformed the classroom. By using diagnostic tools and Gemini AI, we created highly individualised learning paths. Notable impacts include:*

- *Literacy: Students transitioned from basic decoding to advanced reading comprehension.*
- *Agency: Learners took greater ownership of their progress, using the Hero platform to reflect on their learning "highs and lows".*
- *Digital Fluency: Students developed future-focused skills through Scratch coding and personalized digital tools.*

**School Culture and Community** - Our commitment to PB4L and restorative practices resulted in a significant reduction in behavioral incidents and a more unified school culture. We also strengthened our partnership with local iwi (Rangitāne), leading to a new school tohu and increased staff proficiency in Te Reo Māori. Furthermore, whānau engagement reached new highs, particularly through dedicated hui that supported our most at-risk learners.

While challenges remain in meeting all academic targets and fulfilling all intended actions in the implementation plan, the strengthened assessment practices and increased student agency provide a solid foundation for continued growth.



#### How the school has given effect to Te Tiriti o Waitangi

- The school has continued a great relationship with local iwi, Rangitāne (Tamaki-nui-a-rua). Through this relationship, our new school tohu was developed and designed by a Rangitāne (Tamaki-nui-a-rua) iwi artist and includes the expansion of our We/I statements designs.
- In 2025, teaching staff continued PLD in te reo me tikanga māori via an online programme, Te Puna Reo. The programme proved not fit for purpose by the end of the year, however, it did provide staff with a template to further engage students and themselves in te reo.
- All staff were welcomed onto Pahiatua Marae as part of a cluster of Bush Schools where korero and tikanga on historical figures and places was shared
- Māori waiata are weaved through school-wide and team hui
- The school employed a kapa haka tutor to support our revival and maintenance of kapa haka within the school and township. This year, our Kapa Haka performed at various events for the school but also external events including Pae Tamariki in Palmerston, Kapa Hakal Festival in Dannevirke (competitive event placing 1st overall for Primary Schools), and Cultural Festival in Pahiatua.
- Specific school tikanga and kawa continues at the classroom, team, SLT, and BOT levels. The Board made a commitment to uphold and give effect to Te Tiriti o Waitangi.
- The process for introducing Huakina Mai (a branch of PB4L-SW) in 2025 has started - the only school in Tararua.
- End of Year achievement data highlights Reading as the strongest curriculum area (71% within or beyond), followed by Writing (56% within or beyond) and then Maths as the weakest (54% within or beyond) for our māori learners.

## **Woodville School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$1,897 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2025 the Woodville 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.

# WOODVILLE SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

**Ministry Number:** 2742

**Principal:** Wes Va'ai-Wells

**School Address:** 87 Vogel Street

**School Postal Address:** PO Box 64, Woodville, 4945

**School Phone:** 06 376 5276

**School Email:** office@woodville.school.nz

**Accountant / Service Provider:**

**Education**  *Services.*  
*Dedicated to your school*

# WOODVILLE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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	Independent Auditor's Report

# Woodville 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.

Chris Ellmers

Full Name of Presiding Member

*C.P. Ellmers*

Signature of Presiding Member

12 May 2026

Date

Wes Va'ai-Wells

Full Name of Principal

*W. Va'ai-Wells*

Signature of Principal

12 May 2026

Date

## Woodville School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	2,086,958	1,626,215	1,877,545
Locally Raised Funds	3	86,813	64,570	93,431
Interest		13,247	14,000	18,130
Gain on Sale of Property, Plant and Equipment		2,197	-	5,336
<b>Total Revenue</b>		<b>2,189,215</b>	<b>1,704,785</b>	<b>1,994,442</b>
<b>Expense</b>				
Locally Raised Funds	3	35,728	15,600	23,659
Learning Resources	4	1,598,615	1,179,655	1,300,491
Administration	5	206,779	197,087	222,738
Interest		2,575	2,241	2,879
Property	6	353,138	310,028	302,928
<b>Total Expense</b>		<b>2,196,835</b>	<b>1,704,611</b>	<b>1,852,695</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(7,620)</b>	<b>174</b>	<b>141,747</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(7,620)</b>	<b>174</b>	<b>141,747</b>

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

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

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		899,315	755,500	741,897
Total comprehensive revenue and expense for the year		(7,620)	174	141,747
Contribution - Furniture and Equipment Grant		41,053	-	1,875
Contributions from the Ministry of Education - Te Mana Tuhono		-	-	13,796
<b>Equity at 31 December</b>		932,748	755,674	899,315
Accumulated comprehensive revenue and expense		932,748	755,674	899,315
<b>Equity at 31 December</b>		932,748	755,674	899,315

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.

## Woodville School Statement of Financial Position

As at 31 December 2025

		2025	2025	2024
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	620,364	296,560	375,155
Accounts Receivable	8	153,632	103,556	76,436
GST Receivable		-	-	12,049
Prepayments		10,020	10,905	8,765
Investments	9	515,653	-	210,000
Funds Receivable for Capital Works Projects	16	-	-	5,543
		<u>1,299,669</u>	<u>411,021</u>	<u>687,948</u>
<b>Current Liabilities</b>				
GST Payable		63,202	7,035	-
Accounts Payable	11	189,420	86,887	138,685
Revenue Received in Advance	12	1,658	2,915	2,964
Provision for Cyclical Maintenance	13	139,889	129,028	7,845
Finance Lease Liability	14	4,199	10,440	9,155
Funds held in Trust	15	1,262	1,262	1,262
Funds held for Capital Works Projects	16	436,553	-	-
Funds held on behalf of Resource Teacher Literacy Cluster	17	36,994	40,879	40,925
		<u>873,177</u>	<u>278,446</u>	<u>200,836</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>426,492</u>	<u>132,575</u>	<u>487,112</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	517,095	663,090	545,109
		<u>517,095</u>	<u>663,090</u>	<u>545,109</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	6,889	30,541	123,536
Finance Lease Liability	14	3,950	9,450	9,370
		<u>10,839</u>	<u>39,991</u>	<u>132,906</u>
<b>Net Assets</b>		<u><u>932,748</u></u>	<u><u>755,674</u></u>	<u><u>899,315</u></u>
<b>Equity</b>		<u><u>932,748</u></u>	<u><u>755,674</u></u>	<u><u>899,315</u></u>

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

## Woodville School

# Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		717,434	684,370	789,630
Locally Raised Funds		84,472	64,570	95,788
Goods and Services Tax (net)		75,251	-	(19,084)
Payments to Employees		(412,148)	(329,451)	(380,614)
Payments to Suppliers		(359,018)	(511,761)	(277,135)
Interest Paid		(2,575)	(2,241)	(2,879)
Interest Received		11,377	14,000	18,252
Net cash from/(to) Operating Activities		114,793	(80,513)	223,958
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(50,456)	(106,000)	(99,699)
Purchase of Investments		(305,653)	-	(210,000)
Net cash from/(to) Investing Activities		(356,109)	(106,000)	(309,699)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		41,053	-	1,875
Finance Lease Payments		(8,152)	(11,396)	(8,090)
Funds Administered on Behalf of Other Parties		453,624	-	(27,358)
Net cash from/(to) Financing Activities		486,525	(11,396)	(33,573)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>245,209</b>	<b>(197,909)</b>	<b>(119,314)</b>
Cash and cash equivalents at the beginning of the year	7	375,155	494,469	494,469
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>620,364</b>	<b>296,560</b>	<b>375,155</b>

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

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

# Woodville School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Woodville 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 13.

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

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

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 22b.

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

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Furniture and Equipment	4-15 years
Information and Communication Technology	3-5 years
Motor Vehicles	10 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 which 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 23 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	633,782	585,296	646,217
Teachers' Salaries Grants	1,149,523	777,542	902,752
Use of Land and Buildings Grants	203,890	162,377	176,322
Ka Ora, Ka Ako - Healthy School Lunches Programme	95,084	101,000	152,254
Other Government Grants	4,679	-	-
	<b>2,086,958</b>	<b>1,626,215</b>	<b>1,877,545</b>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	8,991	8,620	5,350
Fees for Extra Curricular Activities	3,168	-	3,988
Trading	5,648	2,350	3,300
Fundraising and Community Grants	31,094	12,000	54,113
Other Revenue	37,912	41,600	26,680
	<b>86,813</b>	<b>64,570</b>	<b>93,431</b>
<b>Expense</b>			
Extra Curricular Activities Costs	10,210	250	1,171
Trading	9,857	2,350	4,222
Fundraising and Community Grant Costs	7,614	3,000	9,565
Other Locally Raised Funds Expenditure	8,047	10,000	8,701
	<b>35,728</b>	<b>15,600</b>	<b>23,659</b>
<i>Surplus for the year Locally Raised Funds</i>	<b>51,085</b>	<b>48,970</b>	<b>69,772</b>

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	89,053	73,040	77,996
Employee Benefits - Salaries	1,434,186	1,033,367	1,145,440
Staff Development	10,207	16,000	19,638
Depreciation	60,513	50,248	49,321
Equipment Purchases Or Repairs	1,151	3,500	4,162
Information & Communication Technology	3,505	3,500	3,934
	<b>1,598,615</b>	<b>1,179,655</b>	<b>1,300,491</b>

## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	8,616	6,000	7,369
Board Fees and Expenses	18,319	9,240	8,639
Operating Leases	-	-	14
Legal Fees	-	-	643
Other Administration Expenses	12,772	12,006	13,558
Employee Benefits - Salaries	63,221	60,626	70,703
Insurance	1,591	-	1,826
Service Providers, Contractors and Consultancy	6,996	7,000	6,660
Ka Ora, Ka Ako - Healthy School Lunch Programme	95,264	102,215	113,326
	<u>206,779</u>	<u>197,087</u>	<u>222,738</u>

## 6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cyclical Maintenance	15,397	18,681	1,350
Heat, Light and Water	41,430	37,500	35,537
Rates	7,956	4,500	4,056
Repairs and Maintenance	21,694	23,900	22,384
Use of Land and Buildings	203,890	162,377	176,322
Employee Benefits - Salaries	14,084	13,000	15,284
Other Property Expenses	48,687	50,070	47,995
	<u>353,138</u>	<u>310,028</u>	<u>302,928</u>

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

## 7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	620,364	296,560	375,155
Cash and cash equivalents for Statement of Cash Flows	<u>620,364</u>	<u>296,560</u>	<u>375,155</u>

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

Of the \$620,364 Cash and Cash Equivalents \$439,473 is subject to restrictions for the following reasons:

- \$436,553 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.
- \$1,658 of Revenue Received in Advance is held by the school, as disclosed in note 12.
- \$1,262 is held in trust by the school on behalf of other parties, as disclosed in note 15.

## 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	1,035	36,199	-
Receivables from the Ministry of Education	7,090	-	1,770
Interest Receivable	1,870	122	-
Banking Staffing Underuse	-	4,962	-
Teacher Salaries Grant Receivable	143,637	62,273	74,666
	<u>153,632</u>	<u>103,556</u>	<u>76,436</u>
Receivables from Exchange Transactions	3,509	41,283	-
Receivables from Non-Exchange Transactions	150,123	62,273	76,436
	<u>153,632</u>	<u>103,556</u>	<u>76,436</u>

## 9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	515,653	-	210,000
Total Investments	<u>515,653</u>	<u>-</u>	<u>210,000</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2025</b>						
Building Improvements	323,471	-	-	-	(8,240)	<b>315,231</b>
Furniture and Equipment	111,558	20,990	-	-	(18,131)	<b>114,417</b>
Information and Communication Technology	40,944	9,745	-	-	(18,745)	<b>31,944</b>
Motor Vehicles	52,894	-	-	-	(5,660)	<b>47,234</b>
Leased Assets	15,300	6,292	(4,528)	-	(9,619)	<b>7,445</b>
Library Resources	942	-	-	-	(118)	<b>824</b>
	<u>545,109</u>	<u>37,027</u>	<u>(4,528)</u>	<u>-</u>	<u>(60,513)</u>	<u><b>517,095</b></u>

The net carrying value of equipment held under a finance lease is \$7,445 (2024: \$15,300)

### 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 \$
Building Improvements	418,662	(103,431)	<b>315,231</b>	418,662	(95,191)	<b>323,471</b>
Furniture and Equipment	332,626	(218,209)	<b>114,417</b>	311,637	(200,079)	<b>111,558</b>
Information and Communication Technology	184,003	(152,059)	<b>31,944</b>	174,258	(133,314)	<b>40,944</b>
Motor Vehicles	56,601	(9,367)	<b>47,234</b>	56,601	(3,707)	<b>52,894</b>
Leased Assets	24,301	(16,856)	<b>7,445</b>	29,494	(14,194)	<b>15,300</b>
Library Resources	6,738	(5,914)	<b>824</b>	6,738	(5,796)	<b>942</b>
	<u>1,022,931</u>	<u>(505,836)</u>	<u><b>517,095</b></u>	<u>997,390</u>	<u>(452,281)</u>	<u><b>545,109</b></u>

### 11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	31,182	8,560	49,772
Accruals	8,616	11,399	7,369
Employee Entitlements - Salaries	143,637	62,273	74,666
Employee Entitlements - Leave Accrual	5,985	4,655	6,878
	<u>189,420</u>	<u>86,887</u>	<u>138,685</u>
Payables for Exchange Transactions	189,420	86,887	138,685
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>189,420</u>	<u>86,887</u>	<u>138,685</u>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue in Advance	148	-	1,446
Grants in Advance - Ministry of Education	-	2,915	-
Prepaid Fees	1,510	-	1,518
	<u>1,658</u>	<u>2,915</u>	<u>2,964</u>

### 13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	131,381	140,888	130,031
Increase/(decrease) to the Provision During the Year	15,397	18,681	1,350
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>146,778</u>	<u>159,569</u>	<u>131,381</u>
Cyclical Maintenance - Current	139,889	129,028	7,845
Cyclical Maintenance - Non current	6,889	30,541	123,536
	<u>146,778</u>	<u>159,569</u>	<u>131,381</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan / painting quotes.

#### 14. 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	4,704	10,440	11,396
Later than One Year	4,400	9,450	10,298
Future Finance Charges	(955)	-	(3,169)
	8,149	19,890	18,525

#### Represented by

Finance lease liability - Current	4,199	10,440	9,155
Finance lease liability - Non current	3,950	9,450	9,370
	8,149	19,890	18,525

#### 15. Funds held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,262	1,262	1,262
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	1,262	1,262	1,262

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

#### 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 A Alterations		117616	(5,543)	500,000	(57,904)	-	436,553
Storm Damage October 2025		256841	-	1,773	(1,773)	-	-
Totals			(5,543)	501,773	(59,677)	-	436,553

#### Represented by:

Funds Held on Behalf of the Ministry of Education	436,553
Funds Receivable from the Ministry of Education	-

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
Block A Alterations		117616	24,311	-	(29,854)	-	(5,543)
Totals			24,311	-	(29,854)	-	(5,543)

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(5,543)

## 17. Funds held on behalf of Resource Teacher Literacy Cluster

Woodville School is the lead school funded by the Ministry of Education to provide services to its cluster of schools.

	<b>2025 Actual</b>	<b>2025 Budget</b>	<b>2024 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Funds Held at Beginning of the Year	40,926	40,879	40,878
Funds Received from MOE	17,641	-	25,554
Total funds received	<u>58,567</u>	<u>40,879</u>	<u>66,432</u>
Funds Spent on Behalf of the Cluster	21,573	-	25,507
Funds remaining	<u>36,994</u>	<u>40,879</u>	<u>40,925</u>
Funds Held at Year End	<u><u>36,994</u></u>	<u><u>40,879</u></u>	<u><u>40,925</u></u>

## 18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

## 19. Remuneration

### *Key management personnel compensation*

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

	<b>2025 Actual</b>	<b>2024 Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	2,650	2,910
<i>Leadership Team</i>		
Remuneration	500,505	441,026
Full-time equivalent members	4.00	3.78
Total key management personnel remuneration	<u><u>503,155</u></u>	<u><u>443,936</u></u>

There are 6 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (1 members) committees that met 4 and 4 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal*

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

	<b>2025 Actual</b>	<b>2024 Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

## 19. Remuneration - continued

### 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	1.00	1.00
110 - 120	3.00	2.00
	4.00	3.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	\$10,000	\$0
Number of People	1	0

## 21. 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.

### Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2026.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$945,821 (2024: \$0) as a result of entering the following contracts:

<b>Contract Name</b>	<b>Remaining Capital Commitment \$</b>
Block A Alterations	945,821
<b>Total</b>	<b><u>945,821</u></b>

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).

## 23. Financial Instruments

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

### Financial assets measured at amortised cost

	<b>2025 Actual \$</b>	<b>2025 Budget (Unaudited) \$</b>	<b>2024 Actual \$</b>
Cash and Cash Equivalents	620,364	296,560	375,155
Receivables	153,632	103,556	76,436
Investments - Term Deposits	515,653	-	210,000
<b>Total financial assets measured at amortised cost</b>	<b><u>1,289,649</u></b>	<b><u>400,116</u></b>	<b><u>661,591</u></b>

### Financial liabilities measured at amortised cost

Payables	189,420	86,887	138,685
Finance Leases	8,149	19,890	18,525
<b>Total financial liabilities measured at amortised cost</b>	<b><u>197,569</u></b>	<b><u>106,777</u></b>	<b><u>157,210</u></b>

## 24. Events After Balance Date

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

## 25. Comparatives

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WOODVILLE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Woodville School (the School). The Auditor-General has appointed me, Melanie Strydom, using the staff and resources of Auditlink 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 12<sup>th</sup> May 2026. This is the date at which our opinion is expressed.

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as the Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, 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 List of all board members, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Report on how the school has given effect to Te o Tiriti o Waitangi, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

## Independence

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

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



**Melanie Strydom**  
**Auditlink Limited**

On behalf of the Auditor-General  
Palmerston North, New Zealand