

WAIHI EAST SCHOOL



WAIHI EAST SCHOOL
TE KURA RAWHITI O WAIHI

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 2049

Principal: Andrew Wilkinson

School Address: Donnelly Street

School Postal Address: P.O.Box 129, Waihi, 3641

School Phone: 07 863 8693

School Email: ssamson@east.school.nz

Accountant / Service Provider:

The School Office
all things financial for schools

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Clint Bolerston	Presiding Member	Elected	Sept-28
Andrew Wilkinson	Principal	ex Officio	Sept-28
Susanne Bjerring	Parent Representative	Elected	Sept-28
Elizabeth Clark	Parent Representative	Elected	Sept-28
Connan Negus	Parent Representative	Elected	Sept-28
Emma Van der Hulst	Parent Representative	Elected	Sept-28
Joanna Derham	Staff Representative	Elected	Sept-28
Clint Bolerston	Presiding Member	Elected	Sept-25
Ernani de Ocampo	Parent Representative	Elected	Sept-25
Tineke Douglas	Parent Representative	Elected	Sept-25
Victoria Lambert	Parent Representative	Elected	Sept-25
Susanne Bjerring	Parent Representative	Elected	Sept-25
Joanna Derham	Staff Representative	Elected	Sept-25

WAIHI EAST SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Waihi East 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.

Clint Bolderston

Full Name of Presiding Member



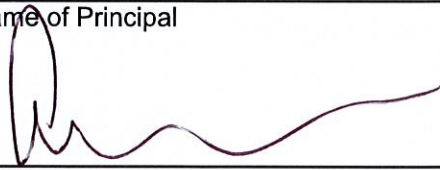
Signature of Presiding Member

02 June 2026

Date

ANDREW WILKINSON

Full Name of Principal



Signature of Principal

02 June 2026

Date

Waihi East 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	2,357,513	2,009,568	2,099,039
Locally Raised Funds	3	115,985	89,730	97,599
Interest		5,994	5,000	7,857
Gain on Sale of Property, Plant and Equipment		-	-	431
Total Revenue		2,479,492	2,104,298	2,204,926
Expense				
Locally Raised Funds	3	58,863	58,000	70,242
Learning Resources	4	1,849,430	1,540,891	1,531,120
Administration	5	134,176	151,799	146,253
Interest		3,278	2,000	2,201
Property	6	346,822	350,450	368,534
Other Expense	7	-	-	762
Loss on Disposal of Property, Plant and Equipment		8,735	-	11,539
Total Expense		2,401,304	2,103,140	2,130,651
Net Surplus / (Deficit) for the year		78,188	1,158	74,275
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		78,188	1,158	74,275

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

Waihi East 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		605,305	621,479	523,026
Total comprehensive revenue and expense for the year		78,188	1,158	74,275
Contribution - Furniture and Equipment Grant		-	-	8,004
Equity at 31 December		683,493	622,637	605,305
Accumulated comprehensive revenue and expense		683,493	622,637	605,305
Equity at 31 December		683,493	622,637	605,305

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.

Waihi East School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	362,262	291,131	275,674
Accounts Receivable	9	206,378	127,638	127,638
GST Receivable		8,745	6,434	6,364
Prepayments		13,880	7,224	7,224
Inventories	10	6,651	3,787	3,787
Funds Receivable for Capital Works Projects	16	-	-	534
		597,916	436,214	421,221
Current Liabilities				
Accounts Payable	12	223,992	153,142	156,466
Revenue Received in Advance	13	99,295	19,746	21,475
Finance Lease Liability	15	13,860	10,863	12,194
Funds held for Capital Works Projects	16	10,272	-	12,407
		347,419	183,751	202,542
Working Capital Surplus/(Deficit)		250,497	252,463	218,679
Non-current Assets				
Property, Plant and Equipment	11	511,970	431,096	458,411
		511,970	431,096	458,411
Non-current Liabilities				
Provision for Cyclical Maintenance	14	53,126	44,742	44,742
Finance Lease Liability	15	25,848	16,180	27,043
		78,974	60,922	71,785
Net Assets		683,493	622,637	605,305
Equity		683,493	622,637	605,305

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

Waihi East 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		620,699	579,568	619,182
Locally Raised Funds		148,085	89,730	95,502
Goods and Services Tax (net)		(2,381)	-	(24,271)
Payments to Employees		(314,184)	(288,284)	(307,192)
Payments to Suppliers		(232,204)	(314,490)	(284,793)
Interest Paid		(3,278)	(2,000)	(2,201)
Interest Received		5,996	5,000	7,882
Net cash from/(to) Operating Activities		222,733	69,524	104,109
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	946
Purchase of Property Plant & Equipment (and Intangibles)		(121,638)	(30,000)	(36,914)
Net cash from/(to) Investing Activities		(121,638)	(30,000)	(35,968)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,004
Finance Lease Payments		(12,906)	(12,194)	(9,140)
Repayment of Borrowings		-	-	(4,875)
Funds Administered on Behalf of Other Parties		(1,601)	(11,873)	(13,728)
Net cash from/(to) Financing Activities		(14,507)	(24,067)	(19,739)
Net increase/(decrease) in cash and cash equivalents		86,588	15,457	48,402
Cash and cash equivalents at the beginning of the year	8	275,674	275,674	227,272
Cash and cash equivalents at the end of the year	8	362,262	291,131	275,674

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.

Waihi East School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Waihi East 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 21.

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.

c) 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.

d) 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.

e) 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.

f) 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.

g) Inventories

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

g) 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.

h) 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	18-40 years
Board-owned Buildings	40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	3-5 years
Intangible Assets	3 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

j) 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.

k) 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.

l) Revenue Received in Advance

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

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

m) 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.

n) 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.

o) 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.

p) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

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

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.

r) Borrowings

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	617,505	579,568	614,469
Teachers' Salaries Grants	1,512,871	1,200,000	1,236,696
Use of Land and Buildings Grants	223,712	230,000	242,153
Other Government Grants	3,425	-	5,721
	<u>2,357,513</u>	<u>2,009,568</u>	<u>2,099,039</u>

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	37,798	49,000	49,671
Fees for Extra Curricular Activities	18,451	21,500	17,598
Trading	14,057	9,000	13,315
Fundraising and Community Grants	45,192	10,230	17,015
Other Revenue	487	-	-
	<u>115,985</u>	<u>89,730</u>	<u>97,599</u>
Expense			
Extra Curricular Activities Costs	17,130	37,200	46,976
Trading	11,841	9,000	12,178
Fundraising and Community Grant Costs	29,892	11,800	11,088
	<u>58,863</u>	<u>58,000</u>	<u>70,242</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>57,122</u>	<u>31,730</u>	<u>27,357</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	38,844	48,000	26,955
Information and Communication Technology	10,945	24,000	10,645
Employee Benefits - Salaries	1,695,577	1,358,675	1,393,557
Staff Development	27,481	32,450	31,320
Depreciation	72,721	68,366	65,548
Other Learning Resources	3,862	9,400	3,095
	<u>1,849,430</u>	<u>1,540,891</u>	<u>1,531,120</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	9,152	8,800	9,733
Board Fees and Expenses	17,698	23,540	15,584
Other Administration Expenses	12,711	30,238	29,551
Employee Benefits - Salaries	77,909	73,609	74,331
Insurance	5,668	4,612	9,962
Service Providers, Contractors and Consultancy	11,038	11,000	7,092
	<u>134,176</u>	<u>151,799</u>	<u>146,253</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cyclical Maintenance	8,384	7,500	9,504
Heat, Light and Water	13,030	10,000	10,718
Rates	2,091	4,800	5,008
Repairs and Maintenance	6,941	14,650	11,684
Use of Land and Buildings	223,712	230,000	242,153
Employee Benefits - Salaries	61,544	56,000	67,722
Other Property Expenses	31,120	27,500	21,745
	<u>346,822</u>	<u>350,450</u>	<u>368,534</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. Other Expense

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Loss on Uncollectable Accounts Receivable	-	-	762
	<u>-</u>	<u>-</u>	<u>762</u>

8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	362,262	291,131	275,674
Cash and cash equivalents for Statement of Cash Flows	<u>362,262</u>	<u>291,131</u>	<u>275,674</u>

Of the \$362,262 Cash and Cash Equivalents \$106,188 is subject to restrictions for the following reasons:

- \$95,916 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.
- \$10,272 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.

9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	46,000	280	280
Receivables from the Ministry of Education	13,206	6,010	6,010
Interest Receivable	12	14	14
Teacher Salaries Grant Receivable	147,160	121,334	121,334
	<u>206,378</u>	<u>127,638</u>	<u>127,638</u>
Receivables from Exchange Transactions	46,012	294	294
Receivables from Non-Exchange Transactions	160,366	127,344	127,344
	<u>206,378</u>	<u>127,638</u>	<u>127,638</u>

10. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	6,651	3,787	3,787
	<u>6,651</u>	<u>3,787</u>	<u>3,787</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	244,421	2,105	(380)	-	(11,310)	234,836
Furniture and Equipment	129,452	74,920	(3,107)	-	(27,896)	173,369
Information and Communication Technology	15,547	30,080	(739)	-	(6,587)	38,301
Motor Vehicles	22,982	-	-	-	(11,031)	11,951
Leased Assets	38,570	13,377	-	-	(13,714)	38,233
Library Resources	7,439	14,532	(4,508)	-	(2,183)	15,280
	458,411	135,014	(8,734)	-	(72,721)	511,970

The net carrying value of furniture and equipment held under a finance lease is \$38,233 (2024: \$38,750)

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 - Crown	389,576	(154,740)	234,836	388,507	(144,086)	244,421
Furniture and Equipment	464,643	(291,274)	173,369	424,125	(294,673)	129,452
Information and Communication Technology	104,700	(66,399)	38,301	90,474	(74,927)	15,547
Motor Vehicles	59,735	(47,784)	11,951	59,735	(36,753)	22,982
Leased Assets	60,529	(22,296)	38,233	56,076	(17,506)	38,570
Library Resources	34,028	(18,748)	15,280	49,484	(42,045)	7,439
	1,113,211	(601,241)	511,970	1,068,401	(609,990)	458,411

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	41,568	13,619	13,089
Accruals	6,101	7,820	7,820
Banking Staffing Overuse	10,818	-	3,853
Employee Entitlements - Salaries	160,683	129,366	129,367
Employee Entitlements - Leave Accrual	4,822	2,337	2,337
	223,992	153,142	156,466
Payables for Exchange Transactions	223,992	153,142	156,466
	223,992	153,142	156,466

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Other revenue in Advance	99,295	19,746	21,475
	<u>99,295</u>	<u>19,746</u>	<u>21,475</u>

Donations include a \$16,100 from Oceana Gold, which is earmarked for 2026, \$ 33,816 from Sport Waikato, which is earmarked for a new Bike track 2026, \$46,000 from Bike Charitable Trust for new bikes 2026.

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	44,742	44,742	35,238
Increase/(decrease) to the Provision During the Year	8,384	7,500	9,504
Use of the Provision During the Year	-	(7,500)	
Provision at the End of the Year	<u>53,126</u>	<u>44,742</u>	<u>44,742</u>
Cyclical Maintenance - Non current	53,126	44,742	44,742
	<u>53,126</u>	<u>44,742</u>	<u>44,742</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2028. This plan is based on the School's 10 Year Property plan.

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	16,775	12,500	15,193
Later than One Year	28,746	21,580	30,591
Future Finance Charges	(5,813)	(7,037)	(6,547)
	<u>39,708</u>	<u>27,043</u>	<u>39,237</u>
Represented by			
Finance lease liability - Current	13,860	10,863	12,194
Finance lease liability - Non current	25,848	16,180	27,043
	<u>39,708</u>	<u>27,043</u>	<u>39,237</u>

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

16. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Upgrade Admin Block	8,187	-	-	(8,187)	-
LSC SpaceX1 (220485)	(534)	-	-	534	-
AMS/5YA Renovations (233419)	4,220	240,813	(234,761)	-	10,272
Totals	11,873	240,813	(234,761)	(7,653)	10,272

Represented by:

Funds Held on Behalf of the Ministry of Education	10,272
Funds Receivable from the Ministry of Education	-

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Upgrade Admin Block	8,187	-	-	-	8,187
LSC SpaceX1 (220485)	(534)	-	-	-	(534)
AMS/5YA Renovations (233419)	17,948	-	(13,728)	-	4,220
Totals	25,601	-	(13,728)	-	11,873

Represented by:

Funds Held on Behalf of the Ministry of Education	12,407
Funds Receivable from the Ministry of Education	(534)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	3,712	3,313
<i>Leadership Team</i> Remuneration	421,164	474,390
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	424,876	477,703

There are five members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has Finance (one member) and Property (one member) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	160-170	110-120
Benefits and Other Emoluments	2-3	2-3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	4	2
120 - 130	2	2
	6.00	4.00

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	nil	nil

20. Contingencies

There are no contingent liabilities 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

At 31 December 2025, the Board had capital commitments of \$76,071 (2024:\$311,478) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
AMS/5YA Renovations (233419)	76,071
Total	76,071

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

(b) Operating Commitments

As at 31 December 2025, the Board has no operating commitments

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	362,262	291,131	275,674
Receivables	206,378	127,638	127,638
Total financial assets measured at amortised cost	<u>568,640</u>	<u>418,769</u>	<u>403,312</u>

Financial liabilities measured at amortised cost

Payables	223,992	153,142	156,466
Finance Leases	39,708	27,043	39,237
Total financial liabilities measured at amortised cost	<u>263,700</u>	<u>180,185</u>	<u>195,703</u>

23. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WAIHI EAST SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Waihi East School (the School). The Auditor-General has appointed me, Mark Fraser, 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 20, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

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 02 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.

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, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Responsibility, Members of the Board, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

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

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

A handwritten signature in black ink, appearing to read 'Mark Fraser'.

Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Te Kura Rauwhiti O Waihi

WAIHI EAST SCHOOL
EST. 1907

Rise Above And Shine

Donnelly Street
Waihi

Ph: 07 863 8693

Email: principal@east.school.nz

KiwiSport Funding Report 2025

Kiwisport funding was spent on

WBOP swimming

Tough Guy/Gal competition

WBOP Cross country

BOP Cross Country

Chess-Interschool Chess fees

Sports equipment for athletics

Touch Rugby competition

Andrew Wilkinson
Principal



Statement of Compliance with Employment Policy

For the year ended 31 December 2025

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.



School Name:

Waihi East School

School Number:

2049

Strategic Aim:
Analysis report

VISION STATEMENT

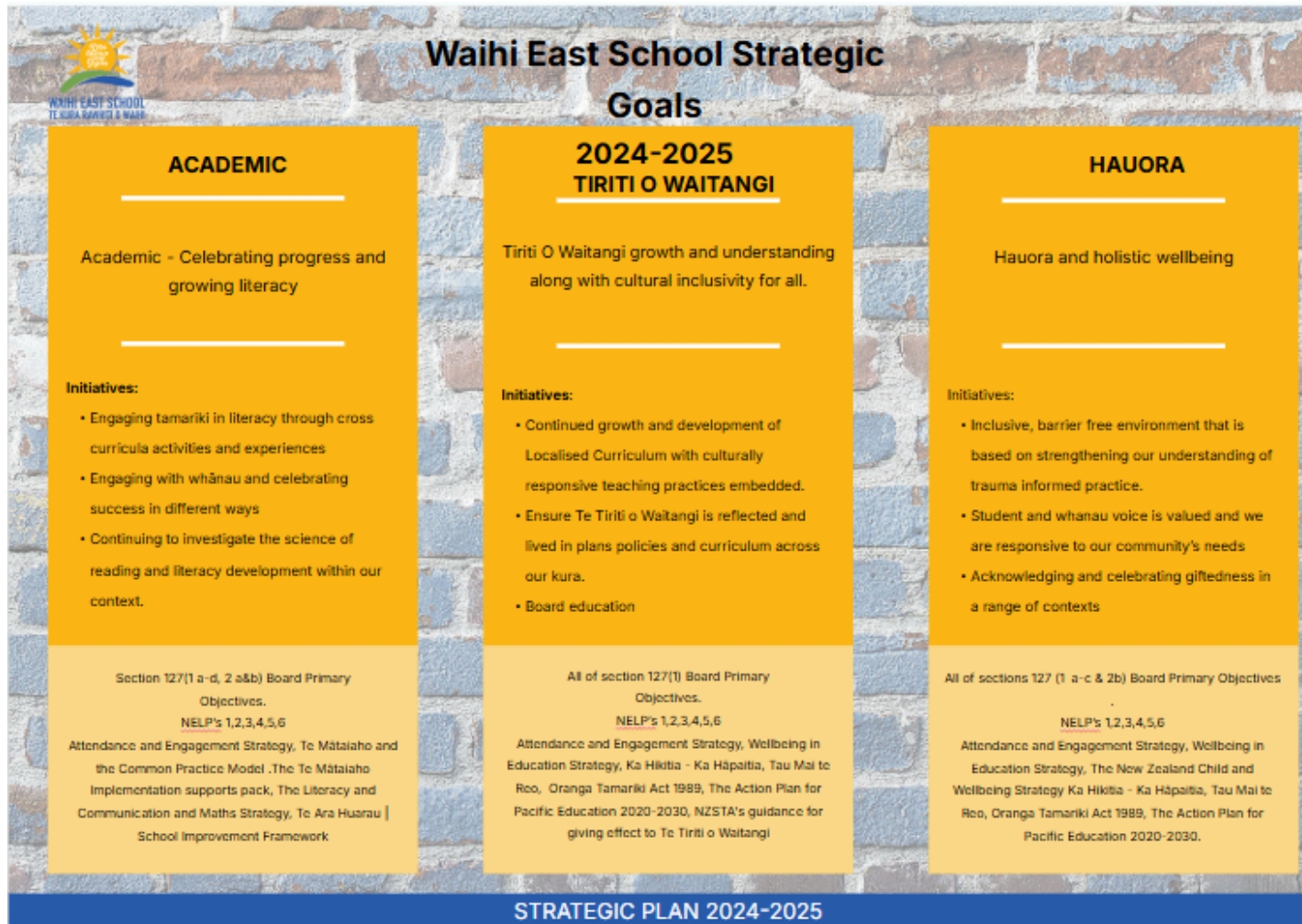
MISSION STATEMENT *Inspiring confident and resourceful learners who Rise Above and Shine.*
Through effective partnerships we will engage and inspire our school community to nurture a love of learning with the readiness and resilience to Rise Above and Shine.

The Board of Trustees, Principal and staff of Waihi East School work as a team to ensure the implementation of this mission and vision.

SCHOOL VALUES

Respectful Whakarangatiratanga Manaakitanga Caring Responsible Tutika

Annual Aim:



Waihi East School Strategic Goals

ACADEMIC	2024-2025 TIRITI O WAITANGI	HAUORA
<p>Academic - Celebrating progress and growing literacy</p> <p>Initiatives:</p> <ul style="list-style-type: none"> Engaging tamariki in literacy through cross curricula activities and experiences Engaging with whānau and celebrating success in different ways Continuing to investigate the science of reading and literacy development within our context. 	<p>Tiriti O Waitangi growth and understanding along with cultural inclusivity for all.</p> <p>Initiatives:</p> <ul style="list-style-type: none"> Continued growth and development of Localised Curriculum with culturally responsive teaching practices embedded. Ensure Te Tiriti o Waitangi is reflected and lived in plans policies and curriculum across our kura. Board education 	<p>Hauora and holistic wellbeing</p> <p>Initiatives:</p> <ul style="list-style-type: none"> Inclusive, barrier free environment that is based on strengthening our understanding of trauma informed practice. Student and whanau voice is valued and we are responsive to our community's needs Acknowledging and celebrating giftedness in a range of contexts
<p>Section 127(1 a-d, 2 a&b) Board Primary Objectives. NELP's 1,2,3,4,5,6 Attendance and Engagement Strategy, Te Mātaiaho and the Common Practice Model .The Te Mātaiaho Implementation supports pack, The Literacy and Communication and Maths Strategy, Te Ara Huarau School Improvement Framework</p>	<p>All of section 127(1) Board Primary Objectives. NELP's 1,2,3,4,5,6 Attendance and Engagement Strategy, Wellbeing in Education Strategy, Ka Hikitia - Ka Hāpaitia, Tau Mai te Reo, Oranga Tamariki Act 1989, The Action Plan for Pacific Education 2020-2030, NZSTA's guidance for giving effect to Te Tiriti o Waitangi</p>	<p>All of sections 127 (1 a-c & 2b) Board Primary Objectives NELP's 1,2,3,4,5,6 Attendance and Engagement Strategy, Wellbeing in Education Strategy, The New Zealand Child and Wellbeing Strategy Ka Hikitia - Ka Hāpaitia, Tau Mai te Reo, Oranga Tamariki Act 1989, The Action Plan for Pacific Education 2020-2030.</p>

STRATEGIC PLAN 2024-2025



Tātaritanga raraunga

Target:

READING targets for 2025:

Reading		
Year Level	2024 Results	2025 Goal
Year 2 (Year 3 in 2025)	73% below 27% at	50% at or above
Year 3 (Year 4 in 2025)	51% below 49% at	65% at or above

WRITING targets for 2025:

Writing		
Year Level	2024 Results	2025 Goal
Year 5 (Year 6 in 2025)	54% below 46% at	65 at or above

Baseline Data:

2025 Targets

Reading			
Year Level	2024 Results	2025 Goal	2025 Results
Year 2 (Year 3 in 2025)	73% below 27% at	50% at or above	70.83% below 25% at 4.17% above
Year 3 (Year 4 in 2025)	51% below 49% at	65% at or above	30% below 50% at 20% above
Writing			
Year Level	2024 Results	2025 Goal	2025 Results
Year 5 (Year 6 in 2025)	54% below 46% at	65 at or above	57.69% below 38.46% at 3.85% above

Tātaritanga raraunga



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																												
<p>2025 Actions:</p> <ul style="list-style-type: none"> We deepened our understanding of the Science of Reading. Our senior class teachers started BSLA training to support our Structured Literacy journey. WES scope and sequence developed to best meet the needs of our tamariki in our context Handwriting was explicitly taught across all year levels using consistent practices and approaches. Collaboration with other schools in our cluster continued through reciprocal visits and professional discussions, enhancing our shared practice. Our <i>Best Start</i> sessions supported the transition of new entrant students, equipping whānau with insights into our literacy and numeracy approach while fostering a strong home-school partnership. We worked closely with cluster schools to support the Year 3/4 transition, acknowledging the challenges, particularly in literacy. Learnings from these hui were integrated into our classroom programmes. Targeted learner support was provided through classroom programmes, collaborative groupings, and Tier 2 focus groups. MOE funded specialist literacy teacher to support Tier 2 and 3 learners We were fortunate to have dedicated volunteers offering weekly assistance, providing additional support to our priority learners. 20 and 40 week assessments to track progress and identify Tier 2 learners New MOE assessments used to set up for consistent ongoing monitoring of progress eg DIBELS Teams collaboratively tracking and unpacking data Library and wellbeing space created to further promote the love of reading, engagement and support PLD around the refreshed curriculum, collaboration and support to best implement in our classrooms Additional resources were purchased to ensure our teachers were well equipped to deliver quality programmes - decodable books and games etc The continuation of Home Learning sheets to directly relate to the classroom learning and support whanau engagement and understanding of literacy teaching and learning Training of TAs with LSC to upskill and support in classrooms We utilised various support systems across classrooms to assist individuals and groups with their literacy learning, including: <ul style="list-style-type: none"> RTL (Resource Teacher: Learning & Behaviour) Learning Support Coordinator Speech-Language Therapist Individual Education Plans (IEPs) Targeted Teacher Aide (TA) support Identified accelerated progress in literacy as a priority and planning for this through Strategic Planning 	<p>GOAL in Reading:</p> <table border="1" data-bbox="982 384 1703 640"> <thead> <tr> <th colspan="4">Reading</th> </tr> <tr> <th>Year Level</th> <th>2024 Results</th> <th>2025 Goal</th> <th>2025 Results</th> </tr> </thead> <tbody> <tr> <td>Year 2 (Year 3 in 2025)</td> <td>73% below 27% at</td> <td>50% at or above</td> <td>29% at or above</td> </tr> <tr> <td>Year 3 (Year 4 in 2025)</td> <td>51% below 49% at</td> <td>65% at or above</td> <td>70% at or above</td> </tr> </tbody> </table> <p>2025 results for target groups</p> <p>Year 3 - 29% at or above the expected level Year 4 - 70% at the expected level</p> <p><i>(please note – this data reflects ALL students, both atypical and typical learners)</i></p> <p>GOAL in Writing</p> <table border="1" data-bbox="982 1050 1703 1228"> <thead> <tr> <th colspan="4">Writing</th> </tr> <tr> <th>Year Level</th> <th>2024 Results</th> <th>2025 Goal</th> <th>2025 Results</th> </tr> </thead> <tbody> <tr> <td>Year 5 (Year 6 in 2025)</td> <td>54% below 46% at</td> <td>65 at or above</td> <td>42% at or above</td> </tr> </tbody> </table> <p>2025 results for target groups</p> <p>Year 6 - 42% at or above expected level</p> <p><i>(please note – this data reflects ALL students, both atypical and typical learners)</i></p>	Reading				Year Level	2024 Results	2025 Goal	2025 Results	Year 2 (Year 3 in 2025)	73% below 27% at	50% at or above	29% at or above	Year 3 (Year 4 in 2025)	51% below 49% at	65% at or above	70% at or above	Writing				Year Level	2024 Results	2025 Goal	2025 Results	Year 5 (Year 6 in 2025)	54% below 46% at	65 at or above	42% at or above	<p>Although our Year 3 cohort did not reach the goal set of 50% at or above there was a slight rise in overall achievement. What is not evident is the progress a lot of these tamariki made although not reaching the 'At Curriculum Standard' they made accelerated progress from their starting points. This cohort of learners has a large number of tamariki with high and complex needs: Global Development Delay, ADHD, ORS, ASD, Intellectual Disability, Trauma. They have had a focus on accelerated practices and many have made pleasing progress.</p> <p>Our Year 4 cohort did extremely well and we saw a rise in achievement from 49% at expected level to 70% at expected level. Our structured approach, Focused support and consistent delivery saw an acceleration in our target learners.</p> <p>In Writing Our Year 6 cohort has had a slight dip. This has been influenced by 3 new enrolments. These students have come in at a very low academic level.</p>	<p>LITERACY: We are implementing a more collaborative approach to curriculum delivery while still unpacking and developing an understanding of the refreshed curriculum.</p> <p>Our senior teachers will complete their BSLA training in Term 1.</p> <p>Our specialist literacy teacher will continue to identify and work with Tier 3 students, supporting classroom teachers to support Tier 2 learners within their classroom programmes.</p> <p>We are supporting our TAs in their understanding of SL with the support of our LSC who is a trained Structured Literacy facilitator. We will have a dedicated learning support TA in each hapu (hub) within our school to help meet the needs of our priority learners.</p> <p>We continue to strengthen our PGCs to strengthen our literacy focus for 2026.</p> <p>Our whānau sharing and information sessions will continue with a focus on supporting tamariki at home.</p> <p>Our library is a focal point in our school to support the love of reading and engagement.</p> <p>We will investigate how we can use technology to further engage our learners and make gains in their literacy learning. We have further resources this to increase devices as tools in our learning spaces.</p>
Reading																															
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Year 3 (Year 4 in 2025)	51% below 49% at	65% at or above	70% at or above																												
Writing																															
Year Level	2024 Results	2025 Goal	2025 Results																												
Year 5 (Year 6 in 2025)	54% below 46% at	65 at or above	42% at or above																												

Planning for next year - 2026:

- Continue embedding Structured Literacy across our school, incorporating BSLA strategies and assessment tools.
- Follow a structured scope and sequence for literacy teaching.
- Provide training for support staff in key elements of Structured Literacy to ensure consistent language and support across all classes.
- Enhance collaboration and implement targeted groupings to better meet individual learning needs.
- Our specialist literacy teacher continues to support staff and tamariki in the implementation of support programmes.
- Continue to purchase additional decodable books to strengthen literacy instruction.
- Use our refurbished library and wellbeing space to support class library sessions, lunchtime access to the library, promote the love of books and reading.
- Continue educating whānau on Structured Literacy and provide practical strategies for home support.
- Hold goal-setting discussions at the beginning of the year with students and whānau to establish clear learning objectives

Our targets for 2026

Narrative

2026 provides an opportunity to set new progress, acceleration and achievement goals for our AOV. This is due to the new achievement goals & learning outcomes of the refreshed English Curriculum; structured literacy and the BSLA approach being used in all classrooms at WES; and Ministry approved standardised assessment tools being available to gather measurable data.

We have chosen to focus on Literacy goals, in line with our Strategic Plan for 2026.

We have identified two cohorts with uniquely different characteristics. We will track their progress to establish what impact it has on student progress when we follow the new curriculum, structured literacy and the BSLA approach for the entire year, with staff who have all received training in structured literacy approaches.

Year 2 Cohort, 2026:

- Large cohort of 39 students.
- Received sustained, quality structured literacy instruction since the beginning of Year 1 with pleasing Literacy results at the end of 2025, even though meeting the expectations of the refreshed curriculum was not achieved.
- 23% of the cohort presents with learning difficulties, 2 are ESOL learners, and 5 students (13%) are Tier 3 students in Literacy.

Question:

Does sustained structured literacy result in a high level of achievement against the English Curriculum for a cohort?

How does this cohort track against the new English Curriculum, given that they are our first cohort that will receive consistent, quality structured literacy instruction since the beginning of Year 1?

Cohort Scenario:

At the end of 2025:

32% Achieved at or above expectation; 68% achieved below expectation in Reading. (Measured against the new English Curriculum)

At the end of 2025:

45% Achieved at or above expectation; 55% achieved below expectation in Writing. (Measured against the new English Curriculum)

Tātaritanga raraunga

Reading Goal:

Measure (Tool): Year 2 Dibels Composite Score including non-word fluency & oral reading fluency.

Compare Year 2 Baseline data (2026 Beginning-of-Year results) with Year 2 End-of-Year data to track progress over 30 weeks of teaching.

Baseline: 2026 DIBELS Year 2 Composite Score for Beginning of Year (Reading - 0 weeks taught)	Goal: 2026 DIBELS Year 2 Composite Score for End of Year (Reading - after 30 weeks of teaching)
10% meet or exceed the benchmark minimum. 90% do not meet the benchmark minimum.	55% or more meet or exceed the benchmark. 45% or less do not meet or exceed the benchmark.
(450% increase in score, or an improvement of 45 percentage points)	

Writing Goal:

Measure BSLA Year 2 Spelling Screener.

Compare Year 2 Baseline data (2026 Beginning-of-Year results) with Year 2 End-of-Year data to track progress over 30 weeks of teaching.

Baseline: 2026 BSLA Year 2 Spelling Screener Results (0 weeks taught)	Goal: 2026 BSLA Year 2 Spelling Screener Results (30 weeks taught)
8% score 75% or more (raw score > 24/32). 92% score less than 75% (raw score < 24/32).	70% score 75% or more (raw score > 24/32). 30% score less than 75% (raw score < 24/32).
(838% increase in score, or an improvement of 67 percentage points)	

Year 4 Cohort, 2026:

- Small cohort of 23 students.
- Received some structured literacy instruction in Year 2 and 3 but not consistently.
- The cohort has had historically low achievement results even though accelerated progress was made by many target students in 2025 (regardless of progress, many were still below expected levels by the end of Year 3).
- 52% of the cohort presents with learning difficulties, 26% (6 students) have diagnosed neurodiversities, and 17% (4 students) have undiagnosed neurodiverse traits. Five students have challenging behavioural issues, three have experienced acute trauma, and six students (26%) are Tier 3 students in Literacy.

Question:

Can structured literacy accelerate the progress of this cohort in Literacy (specifically in Reading)?

To what extent can consistent, quality structured literacy teaching shift this historically low cohort's achievement?

Cohort Scenario:

At the end of 2024:

27% achieved at or above expectation. 73% achieved below expectation in Reading. (Measured against the **previous** English Curriculum)

Tātaritanga raraunga

At the end of 2025:

29% achieved at or above expectation. 71% of the cohort achieved below expectation in Reading. (Measured against the **new** English Curriculum)

Reading Comprehension Goal:

Measure (Tool): Year 4 Maze Calculated Score (Reading comprehension)

Compare Year 3 (2025) End-of-Year data with Year 4 End-of-Year data (2026) to track progress over 30 weeks of teaching.

<p>Baseline: 2025 DIBELS Maze Calculated Score (Reading Comprehension) Minimum end-of-year benchmark for Year 3.</p>	<p>Goal: 2026 DIBELS Maze Calculated Score (Reading Comprehension) Minimum end-of-year benchmark for Year 4.</p>
<p>17% meet or exceed the benchmark. 83% do not meet the benchmark.</p>	<p>50% or more meet or exceed the benchmark. 50% or less do not meet or exceed the benchmark.</p>
<p align="center">(194% increase in score, or an improvement of 33 percentage points)</p>	

Waihi East School EOY Data 2025

2025 EOY Reading Data

Achievement in Reading Comparisons			
Level	2024 Year 2 - 6	2025 Year 2 -6	2025 All students
Below	41.7%	47.6%	46.3%
At	46.2%	39.6%	43.29%
Above	12.2%	12.8%	10.39%

Achievement in Reading Comparisons - Maori Learners			
Level	2024 Year 2 - 6	2025 Year 2 -6	2025 All students
Below	43.2%	43%	40.6%
At	47.7%	54%	56.3%
Above	9.1%	2%	3.1%

Achievement in Reading Comparisons - By Gender - Girls			
Level	2024 Year 2 - 6	2025 Year 2 -6	2025 All students
Below	40%	48%	43%
At	44%	39%	48%
Above	15%	11%	8%

Achievement in Reading Comparisons - By Gender - Boys			
Level	2024 Year 2 - 6	2025 Year 2 -6	2025 All students
Below	42%	46%	48%
At	47%	39%	39%
Above	9%	13%	11%

Noticings and Next Steps

What is the data saying?

- Overall results have dipped slightly
- Students have been assessed against a different, reasonably unfamiliar and ambitious curriculum
- Māori students have out performed their peers
- Essentially half the school are not meeting their age expectation

What are the steps to success here?

- Staff need to access quality professional learning, this has nearly been completed by all staff
- Strong Professional growth cycle, ensuring regular discussion, feedback, observations and mini inquiry in order to accelerate progress
- Changes to the staff/team meeting structure to allow more time to discuss student learning
- An attendance management plan to ensure more students are at school regularly

2025 EOY Writing Data

Achievement in Writing Comparisons

Level	2024 Year 2 - 6	2025 Year 2 -6	2025 All students
Below	51.6%	61.6%	54.11%
At	46.5%	31.7%	41.13%
Above	1.9%	6,71%	4.76%

Achievement in Writing Comparisons - Maori Learners

Level	2024 Year 2 - 6	2025 Year 2 -6	2025 All Maori students
Below	55.6%	65%	57.81%
At	44.4%	35%	42.19%
Above	-	-	-

Achievement in Writing Comparisons - By Gender - Girls

Level	2024 Year 2 - 6	2025 Year 2 -6	2025 All girls
Below	36%	55.88%	47.12%
At	61%	38.24%	49.04%
Above	3%	5.88%	3.85%

Achievement in Writing Comparisons - By Gender - Boys

Level	2024 Year 2 - 6	2025 Year 2 -6	2025 All boys
Below	63%	65.63%	59.84%
At	36%	27.08%	34.65%
Above	1%	7.29%	5.51%

Noticings and Next Steps

What is the data saying?

- 45% of all students are meeting the expectation, only 40% of boys.
- Results have dropped from 2024 but the curriculum is different
- Writing has barely been a discussion point, where do we put our energy when there is so much need?
- The way in which we teach writing has changed dramatically and curriculum expectations look very different

What are the steps to success here?

- Clear direction for support staff when working with target groups
- Increased focused groups, covered via plans to accelerate with the expectation that these are in place for every curriculum area
- Staff need to discuss writing programmes as any professional learning for writing will need to be in house until Maths and Structured Literacy PLD is complete..

2025 EOY Mathematics and Statistics Data

Achievement in Math Comparisons

Level	2024 Year 2 - 6	2025 Year 2 -6	2025 All students
Below	32.7%	48.78%	42.86%
At	60.9%	44.51%	51.95%
Above	6.4%	6.71%	5.19%

Achievement in Math Comparisons - Maori Learners

Level	2024 Year 2 - 6	2025 Year 2 -6	2025 All Maori students
Below	38.6%	58.7%	54.69%
At	56.8%	36.96%	40.63%
Above	4.5%	4.35%	4.69%

Achievement in Math Comparisons - By Gender - Girls

Level	2024 Year 2 - 6	2025 Year 2 -6	2025 All Girls
Below	31%	55.88%	47%
At	66%	41.18%	51%
Above	3%	2.94%	2%

Achievement in Math Comparisons - By Gender - Boys

Level	2024 Year 2 - 6	2025 Year 2 -6	2025 Boys
Below	33%	43.75%	39.37%
At	58%	46.88%	52.76%
Above	9%	9.38%	7.87%

Noticings and Next Steps

What is the data saying?

- Results are dropping, we must act quickly to gain a deeper understanding of the new curriculum and how to implement it effectively
- Professional learning has begun, but this only unpacks what the new curriculum looks like

What are the steps to success here?

- Setting up a strong Maths team to be intentional about how we deliver best practice within Mathematics.
- All staff to complete Day 3 and 4 of the Maths PLD.
-

2025 Targets

Reading			
Year Level	2024 Results	2025 Goal	2025 Results
Year 2 (Year 3 in 2025)	73% below 27% at	50% at or above	70.83% below 25% at 4.17% above
Year 3 (Year 4 in 2025)	51% below 49% at	65% at or above	30% below 50% at 20% above
Writing			
Year Level	2024 Results	2025 Goal	2025 Results
Year 5 (Year 6 in 2025)	54% below 46% at	65 at or above	57.69% below 38.46% at 3.85% above

Noticings and Next Steps

Looking at the Year 6 data 3 new students have enrolled this this year and are all below the expected level

Target not met but a small increase in overall cohort given a new curriculum to be assessed against, for Year 3 (2025)

Year 4 Reading target exceeded, fantastic work here.

Year 5 writing a small drop in overall results which is concerning. Writing has not had any focus this year due to other professional development.

So what does 2026 look like? What is different to make an impact?

- Strong strategic plan with a heavy focus on academic areas- Reading and Maths possibly, utilising a well being pillar to honour what whānau/staff and students have said.
- Improving attendance , with less than 70% attending regularly currently.
- Huaraki Ako implemented with integrity, engagement in 2025 was less than satisfactory. This incorporates leadership goals, mini inquiry, plans to accelerate learners and an observation and feedback model.
- Continued professional learning, this is really in its infancy with a new curriculum
- Fully funded staff member (costs covered) in Te Wahi O Rangimarie, disruptive students can be removed faster so that they can regulate privately and with an adult or peer as appropriate.
- Staff meeting schedule that promotes professional learning, rich discussion and reflection, collaborative time to ensure consistency within teams and throughout the school
- Professional discussions with Andrew booked via reliever and commitment made each term.