



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 3064

Principal: Tineke Giddy

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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

WAITARIA BAY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Waitaria Bay 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.

Kate Hutterd

Full Name of Presiding Member

Signed by:

EA9F17D67C10C910

Signature of Presiding Member

29 May 2026

Date:

Tineke Giddy

Full Name of Principal

Signed by:

A06AD538147EE06C

Signature of Principal

29 May 2026

Date:

Waitaria Bay School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Kate Hutterd	Presiding member	Elected	Sep 2028
Tineke Giddy	Principal	ex Officio	
Agnes Takacs	Staff Representative	Elected	Sep 2028
Braden Moleta	Parent Representative	Selected	Sep 2028
Georgie Gerard	Parent Representative	Elected	Sep 2028
Keri Drylie	Staff Representative	Elected	Sep 2025

Waitaria Bay 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	401,521	370,755	388,527
Locally Raised Funds	3	37,847	19,185	21,489
Interest		5,961	8,500	8,414
Total Revenue		445,329	398,440	418,430
Expense				
Locally Raised Funds	3	9,187	9,605	7,252
Learning Resources	4	236,340	210,587	235,392
Administration	5	41,659	40,976	38,167
Interest		519	550	555
Property	6	110,237	104,145	88,732
Other Expense	7	34,140	37,073	26,917
Loss on Disposal of Property, Plant and Equipment		136	-	-
Total Expense		432,218	402,936	397,015
Net Surplus / (Deficit) for the year		13,111	(4,496)	21,415
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		13,111	(4,496)	21,415

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

Waitaria Bay 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		331,232	331,232	306,386
Total comprehensive revenue and expense for the year		13,111	(4,496)	21,415
Contribution - Furniture and Equipment Grant		3,431	-	3,431
Contribution - Te Mana Tūhono		212	-	-
Equity at 31 December		347,986	326,736	331,232
Accumulated comprehensive revenue and expense		347,986	326,736	331,232
Equity at 31 December		347,986	326,736	331,232

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.

Waitaria Bay School

Statement of Financial Position

As at 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	54,771	52,283	47,489
Accounts Receivable	9	24,658	22,809	22,809
GST Receivable		-	1,338	1,338
Prepayments		10,007	5,874	5,874
Investments	10	117,527	120,943	120,943
		206,963	203,247	198,453
Current Liabilities				
GST Payable		1,973	-	-
Accounts Payable	12	39,552	29,003	29,003
Borrowings	13	10,415	10,000	10,415
Revenue Received in Advance	14	1,680	3,528	3,528
Finance Lease Liability	16	11,565	11,285	11,285
		65,185	53,816	54,231
Working Capital Surplus		141,778	149,431	144,222
Non-current Assets				
Property, Plant and Equipment	11	250,727	230,622	236,823
		250,727	230,622	236,823
Non-current Liabilities				
Borrowings	13	23,434	34,264	30,204
Provision for Cyclical Maintenance	15	17,928	2,445	6,600
Finance Lease Liability	16	3,157	16,608	13,009
		44,519	53,317	49,813
Net Assets		347,986	326,736	331,232
Equity		347,986	326,736	331,232

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

Waitaria Bay School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		155,613	153,369	152,234
Locally Raised Funds		35,447	19,185	24,924
Goods and Services Tax (net)		3,311	-	4,412
Payments to Employees		(75,540)	(44,848)	(56,928)
Payments to Suppliers		(71,462)	(114,662)	(100,363)
Interest Paid		(519)	(550)	(555)
Interest Received		7,021	8,500	7,787
Net cash from Operating Activities		53,871	20,994	31,511
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(31,399)	(6,200)	(10,920)
Purchase of Investments		3,416	-	(91,179)
Net cash (to) Investing Activities		(27,983)	(6,200)	(102,099)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,431	-	3,431
Finance Lease Payments		(11,052)	-	(10,899)
Repayment of Borrowings		(10,985)	(10,000)	(10,415)
Funds Administered on Behalf of Other Parties		-	-	(136,707)
Net cash (to) Financing Activities		(18,606)	(10,000)	(154,590)
Net increase/(decrease) in cash and cash equivalents		7,282	4,794	(225,178)
Cash and cash equivalents at the beginning of the year	8	47,489	47,489	272,667
Cash and cash equivalents at the end of the year	8	54,771	52,283	47,489

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.

Waitaria Bay School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 16. 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.

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Investments

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

1.9. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	5-75 years
Board-owned Buildings	10-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	2-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.10. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

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

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

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

1.11. Accounts Payable

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

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.13. Revenue Received in Advance

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

1.14. Funds held for Capital Works

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

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

1.15. Provision for Cyclical Maintenance

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

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

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

1.16. Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

1.17. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.18. Budget Figures

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

1.19. Services received in-kind

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

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	133,061	129,519	137,633
Teachers' Salaries Grants	175,512	149,808	159,465
Use of Land and Buildings Grants	68,367	67,578	67,578
Transport Grant	24,581	23,850	23,851
	<u>401,521</u>	<u>370,755</u>	<u>388,527</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	8,188	6,500	6,500
Trading	56	100	100
Fundraising and Community Grants	16,355	4,445	6,649
Other Revenue	13,248	8,140	8,240
	<u>37,847</u>	<u>19,185</u>	<u>21,489</u>
Expense			
Extra Curricular Activities Costs	504	100	35
Fundraising and Community Grant Costs	2,193	2,205	2,224
Other Locally Raised Funds Expenditure	6,490	7,300	4,993
	<u>9,187</u>	<u>9,605</u>	<u>7,252</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>28,660</u>	<u>9,580</u>	<u>14,237</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	12,283	9,579	10,664
Employee Benefits - Salaries	196,783	165,208	193,590
Staff Development	7,324	13,500	12,546
Depreciation	19,381	19,000	17,521
Other Learning Resources	569	3,300	1,071
	<u>236,340</u>	<u>210,587</u>	<u>235,392</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	11,495	9,121	9,121
Board Fees and Expenses	3,074	3,790	4,331
Other Administration Expenses	3,398	4,885	6,747
Employee Benefits - Salaries	16,023	15,080	10,017
Insurance	3,774	3,700	3,764
Service Providers, Contractors and Consultancy	3,895	4,400	4,187
	<u>41,659</u>	<u>40,976</u>	<u>38,167</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cyclical Maintenance	11,328	9,490	(4,112)
Heat, Light and Water Rates	8,840	8,509	8,389
Rates	43	-	-
Repairs and Maintenance	231	1,100	2,454
Use of Land and Buildings	68,367	67,578	67,578
Employee Benefits - Salaries	13,861	14,368	1,040
Other Property Expenses	7,567	3,100	13,383
	<u>110,237</u>	<u>104,145</u>	<u>88,732</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 \$
Transport	34,140	37,073	26,917
	<u>34,140</u>	<u>37,073</u>	<u>26,917</u>

8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	54,771	52,283	47,489
Cash and cash equivalents for Statement of Cash Flows	<u>54,771</u>	<u>52,283</u>	<u>47,489</u>

Of the \$54,771 Cash and Cash Equivalents, \$1,680 is subject to restrictions for the following reasons:

- \$1,680 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 14.

9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	-	600	600
Receivables from the Ministry of Education	6,283	4,036	4,036
Interest Receivable	544	1,604	1,604
Teacher Salaries Grant Receivable	17,831	16,569	16,569
	<u>24,658</u>	<u>22,809</u>	<u>22,809</u>
Receivables from Exchange Transactions	544	2,204	2,204
Receivables from Non-Exchange Transactions	24,114	20,605	20,605
	<u>24,658</u>	<u>22,809</u>	<u>22,809</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	117,527	120,943	120,943
Total Investments	<u>117,527</u>	<u>120,943</u>	<u>120,943</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	198,278	27,873	-	-	(4,735)	221,416
Furniture and Equipment	10,564	-	-	-	(1,746)	8,818
Information and Communication Technology	1,415	1,359	-	-	(1,057)	1,717
Leased Assets	23,865	1,810	-	-	(11,226)	14,449
Library Resources	2,701	2,379	(136)	-	(617)	4,327
	<u>236,823</u>	<u>33,421</u>	<u>(136)</u>	<u>-</u>	<u>(19,381)</u>	<u>250,727</u>

The net carrying value of furniture and equipment held under a finance lease is \$14,449 (2024: \$23,865)

Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	287,775	(66,359)	221,416	261,552	(63,274)	198,278
Building Improvements	57,841	(57,841)	-	57,841	(57,841)	-
Furniture and Equipment	60,358	(51,540)	8,818	61,365	(50,801)	10,564
Information and Communication Technology	26,646	(24,929)	1,717	30,910	(29,495)	1,415
Leased Assets	57,750	(43,301)	14,449	55,940	(32,075)	23,865
Library Resources	36,449	(32,122)	4,327	35,879	(33,178)	2,701
Balance at 31 December	<u>526,819</u>	<u>(276,092)</u>	<u>250,727</u>	<u>503,487</u>	<u>(266,664)</u>	<u>236,823</u>

12. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	2,751	3,255	3,255
Accruals	11,495	4,221	4,221
Banking Staffing Overuse	3,840	-	-
Employee Entitlements - Salaries	18,280	19,316	19,316
Employee Entitlements - Leave Accrual	3,186	2,211	2,211
	<u>39,552</u>	<u>29,003</u>	<u>29,003</u>
Payables for Exchange Transactions	39,552	29,003	29,003
	<u>39,552</u>	<u>29,003</u>	<u>29,003</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Painting Contract due within one year	10,415	10,000	10,415
	<u>10,415</u>	<u>10,000</u>	<u>10,415</u>
Painting Contract due after one year	23,434	34,264	30,204
	<u>23,434</u>	<u>34,264</u>	<u>30,204</u>

In 2024 the Board signed an agreement with Property Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2024, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

14. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	1,680	528	528
Other Revenue in Advance	-	3,000	3,000
	<u>1,680</u>	<u>3,528</u>	<u>3,528</u>

15. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	6,600	6,600	67,571
Increase/(decrease) to the Provision During the Year	11,328	9,490	(4,112)
Use of the Provision During the Year	-	(13,645)	(56,859)
Provision at the End of the Year	<u>17,928</u>	<u>2,445</u>	<u>6,600</u>
Cyclical Maintenance - Non current	17,928	2,445	6,600
	<u>17,928</u>	<u>2,445</u>	<u>6,600</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan prepared by a Ministry Engaged Consultant and the Programmed Maintenance Contract signed March 2024.

16. 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	12,067	11,765	11,765
Later than One Year	3,679	17,326	13,727
Future Finance Charges	(1,024)	(1,198)	(1,198)
	<u>14,722</u>	<u>27,893</u>	<u>24,294</u>
Represented by:			
Finance lease liability - Current	11,565	11,285	11,285
Finance lease liability - Non current	3,157	16,608	13,009
	<u>14,722</u>	<u>27,893</u>	<u>24,294</u>

17. 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 8, and includes retentions on the projects, if applicable. No projects in 2025.

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Whole School Upgrade - 240037	136,707	35,663	(172,370)	-	-
Totals	<u>136,707</u>	<u>35,663</u>	<u>(172,370)</u>	<u>-</u>	<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 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.

19. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	1,480	2,470
<i>Leadership Team</i>		
Remuneration	145,102	130,220
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	146,582	132,690

There are 4 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	120-130
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 -110	-	-
	-	-

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 the number of persons to whom all or part of that total was payable was as follows:

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

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 of specific individuals. As such, this is expected to resolve the liability for school boards.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:\$nil).

(b) Operating Commitments

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

(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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	54,771	52,283	47,489
Receivables	24,658	22,809	22,809
Investments - Term Deposits	117,527	120,943	120,943
Total financial assets measured at amortised cost	<u>196,956</u>	<u>196,035</u>	<u>191,241</u>

Financial liabilities measured at amortised cost

Payables	39,552	29,003	29,003
Borrowings - Loans	33,849	44,264	40,619
Finance Leases	14,722	27,893	24,294
Total financial liabilities measured at amortised cost	<u>88,123</u>	<u>101,160</u>	<u>93,916</u>

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.

26. Breach of section 155 of the Education and Training Act 2020

The school was in breach of Section 155 of the Education and Training Act 2020, in that the applicable provisions of the Crown Entities Act 2004, specifically Clause 12 of the Crown Entities (Financial Powers) Regulations 2005, were not met due to the school's borrowings exceeding 10% of the operations funding for the year ended 31 December 2025.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WAITARIA BAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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

Opinion

In our opinion the financial statements:

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

Our audit was completed on 29 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

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

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

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

Independence

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

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



Ethan Hill
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Statement of variance: progress against targets

[A statement of variance shows the progress you have made over the last year towards achieving the targets set out in your annual implementation plan. It offers explanation for any differences and how you will address targets that were not achieved

Strategic Goal 1 <i>Provide a high-level education for the local Sounds community.</i>				
Annual Target/Goal: <i>Achievement data in Maths will show progress over time with students achieving in line with the appropriate phases and the expected progress outcomes.</i>				
Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year- where to next?
Attend MoE approved Cluster PLD days for Math	<i>Attendance at Cluster PLD day/s Improved teacher practice in lesson design and delivery Clearer understanding of learning progressions and accurate tracking of student achievement</i>	<i>See budget and attendance register</i>	<i>N/A</i>	<i>Continue with MoE PLD days for the implementation of the latest iteration of the NZ Maths Curriculum.</i>
Become familiar with Numicon as the base resource for our math programme Delivery of comprehensive structured lessons	<i>Tineke attended the May 2025 Numicon PLD day in Christchurch. Numicon was selected as our preferred supplier. Student progress/achievement via the delivery of comprehensive structured lessons</i>	<i>See Budget PLD spend Delivery of Numicon resources from the Ministry of Education Students are becoming familiar with Numicon and have verbalised a positive attitude towards math lessons.</i>	<i>Given the constant change in 2025 we continued with our original math long term plan and blocks of strand units. We delivered structure lessons as per the curriculum at the time.</i>	<i>2026 will see a new math Long Term Plan developed from the Numicon teachers' manual.</i>

Strategic Goal 1 <i>Provide a high-level education for the local Sounds community.</i>				
Annual Target/Goal: <i>Attendance- to increase regular attendance from 71% in Term 4 2025 to 80% per term.</i>				

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year- where to next?
Use the new attendance codes Become familiar with and implement the new STAR framework	<i>Regular monitoring of individual and our overall attendance patterns. Parents will be aware of their obligations in regards to student attendance</i>	<i>See attendance register. Attendance reported to Parents in writing twice a year alongside the corresponding MoE STAR statement using individual attendance data/reports in E-tap.</i>	<i>Half year attendance figures covering Terms 3 and 4 show that 3 students achieved attendance in the 80% range and 5 students achieved attendance in the 90% range. Everyday Matters Attendance data for Term 3 shows 75% regular attendance-90% or higher and Term 4 shows 56%-90% or higher.</i>	<i>Clarify that GOOD attendance applies to those achieving 90% or more Regular Attendance.</i>
Update our attendance policy and procedures to further clarify the use of both the J and Q codes	<i>Staff will have clear guidelines to follow when marking attendance. Parents will be aware of their obligations in regards to student attendance</i>	<i>Board minutes have noted the acceptable uses of both the J and Q codes.</i>	<i>N/A</i>	<i>A copy of our attendance policy and procedures will be sent home to parents and available online and submitted to the Ministry of Education as required in Term 1, 2026</i>

Strategic Goal 2*Provide a modern, safe and comfortable physical environment for all.*

Regulation 9(1)(a)

Annual Target/Goal:

Regulation 9(1)(a)

*To provide a stimulating age-appropriate play area and increase shade protection throughout the school**By the end of 2025 construction of an additional playground will begin and trees will be planted.*

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year- where to next?
Explore and create a design for a playground upgrade Increase shade protection for the school pool and bottom classroom Undertake planting Paint school pool	We raised the necessary funds to purchase a Shade Pro Structure. The foundation of the Shade Pro Structure is in place	The foundation of the Shade Pro Structure is in place.	Our AIP was too ambitious for a school our size and location. We have 7 families in total and we were unable to complete all of our actions.	Complete the construction of the Shade Pro structure over the pool area. Gather quotes for the School Pool repaint. Allocate all fundraising towards a playground update.

Strategic Goal 3 <i>Provide a culturally responsive, supportive, inclusive environment for all.</i> Regulation 9(1)(a)				
Annual Target/Goal: Regulation 9(1)(a) <i>Deliver the Te Puna Reo programme involving staff, students and whānau over time.</i>				
Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year- where to next?
Sign up for and become proficient in the delivery of Te Puna Reo learning alongside our Tamariki.	We incorporated Te Puna Reo into our daily timetable.	The use of Te Puna Reo has increased our confidence and the use of Te Reo with an ever-expanding repertoire of karakia, waiata, kupu, instructions and phrases.	N/A	Te Puna Reo proved to be better suited to adults and an older age group. In 2026 we will sign up for Wai Ako as it is more appropriate for our mixed age group class.
Visit Titirangi and make a connection with Ray Smith- a local kaumatua	We are yet to make face to face contact with Ray Smith. We have made a connection with Ngati Kuia through Sarah Huntley.	We have exchanged messages in the hope of meeting up. We participated in an Enviro Day in Havelock organised by Ngati Kuia	It has been difficult to find a mutually suitable time and location due to road conditions and isolation	Tineke will make an in person visit to Ray Smith at his home in Port Gore. Continue to be involved in Ngati Kuia activities, events organised by Sarah Huntley.
Continue our role as kaitiaki of our local environment via; Sustainable Coastlines/Litter Intelligence survey at Manaroa	We completed our termly beach cleans.	Our data is loaded into the Litter Intelligence data base.	N/A	We will continue to complete our termly surveys with more and more students taking on the leadership role of completing the data entry.
Weekly monitoring of the Trap line (Rats, mice)	With the building of the wharf the trapline was out of bounds for a period of time.	Our Trap NZ data will show the period of inactivity.	N/A	On resuming the trapline we will undertake maintenance to replace the broken traps and increase the number of traps from 12 to 17.
Kids Edible Garden	With Judith joining the team and Marion's expertise the KEG flourished in 2025	Our termly KEG reports to Marlborough District Council document our progress	N/A	In 2026 we hope to completely enclose our garden to keep it free from possums, weka and pukeko. In 2026 our students will take a greater leadership role in managing their allocated gardens.

Evaluation and Analysis of Waitaria Bay School's Students' Progress and Achievement 2025

Our Local Curriculum

Plans for teaching and assessment are developed prior to the start of each term, and learning priorities are identified to achieve the achievement objectives outlined in the New Zealand Curriculum. The kaupapa for 2025 was the future-focused theme of Environment from the New Zealand Curriculum, through which we wove our local contexts, with an emphasis on active citizenship.

Our Predator Free/Trap NZ trapline is monitored weekly, we participate in the Kids Edible Gardens initiative supported by the Marlborough District Council, and we conduct a Litter Intelligence Survey for the Sustainable Coastlines each term. These authentic contexts are relevant to our learners and embody our school motto and values.

In 2025 we enriched the wider curriculum through Education Outside the Classroom (EOTC) taking advantage of our local environment and joining in with other schools.

A week long camp at Smith's Farm joining with Linkwater School for the Fundamental Skills Programme- encompassed both Key Competencies and the Health and Physical Education Curriculum. A 4 day camp at Mistletoe Bay with Rotoiti Lakes School- encompassed Key Competencies, Science, and Physical Education with the additional opportunity of learning how to sail. A 2 day camp in Blenheim to attend the local Taiopenga festival along with sessions at the Library and the Art Gallery enriched The Arts Curriculum. We continued to focus on structured literacy through BSLA- Better Start Literacy Approach and the Math curriculum.

We returned to twice yearly reporting in Terms 2 and 4, in line with the Ministry of Education assessment and reporting timelines.

Progress and achievement in maths and attendance were the priorities laid out in our strategic and annual plan.

End of 2025 School-wide data derived from Overall Teacher Judgements

Analysis of school wide mathematics data showed 67% (6/9) of our students were achieving at their expected curriculum level with 33% (3/9) achieving above their expected curriculum level.

Analysis of school wide writing data showed 33% (3/9) of our students were achieving at their expected curriculum level with 67% (6/9) achieving above their expected curriculum level.

Analysis of school wide reading data showed 67% (6/9) of our students were achieving at their expected curriculum level with 33% (3/9) achieving above their expected level.

In addition, the first of the new 20 week Phonics Checks showed new entrant students reach Exceeding.

Waitaria Bay School Compliance with the Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Regular maintenance and hazard checks. Purchasing of quality equipment/resources to support various staff in their employment capacity. Affirmation of staff Opportunities for professional development and growth</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Equal employment opportunities (EEO) programme</i> <i>To support equal employment opportunities at our school, we have a programme to identify and eliminate processes that contribute to employment inequality. As part of our EEO programme, we:</i> <ul style="list-style-type: none"> <i>• appoint appropriately qualified staff through a fair and impartial appointment process</i> <i>• create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff meetings)</i> <i>• explore professional development and training opportunities</i> <i>• monitor the implementation of our programme and report to the board.</i> YES
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We produce a matrix of desired skills and attributes when advertising/seeking to fill a vacant position and rank applications and interview responses accordingly.</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<i>Our motto of Kia Tū, kia māia, kia rere -Stand tall, be brave, fly high encompasses the aspirations of our school community. We incorporate karakia, and waiata in our daily teaching programme. This year we used Nga Puna Reo to support the teaching of te reo me tikanga maori.</i>

	<i>We are an Equal Opportunity provider.</i>
How have you enhanced the abilities of individual employees?	<i>Ensured staff have the opportunity to attend workshops related to their areas of employment e.g Workshops run by Solutions and Services, Xero training and online restraint training modules. Invitation to those LAT holders to attend the Maths PLD workshops alongside the teaching staff</i>
How are you recognising the employment requirements of women?	<i>Women make up the majority of our workforce and are suitably catered for.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>N/A at this time</i>

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

KIWISPORT REPORT 2025

In 2025 Waitaria Bay School received \$108.84 Kiwisport funding. This was used to support teaching and participation in sporting activities.

In 2025 we \$589 on the Fundamental Skills programme supplied by Stadium 2000 Marlborough.

Ngā mihi,

Tineke Giddy