



Te Ara Koropiko West Spreydon School Annual Report

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Presiding member/Principal's report

Our board and kaimahi remain totally committed to honouring Te Tiriti o Waitangi. Our partnerships with Ngai Tūāhuriri and local iwi mean that we are always reviewing and reflecting on our kaupapa so we are inclusive and welcoming. We have had a focus on our Pasifika and Māori students and monitoring their successes in all areas of learning.

As a school we are proud of the ways in which we support our tamariki and whanau. Attachment psychology remains a key focus to assist traumatised, immature and dysregulated children. We have had huge success with ensuring that our children are able to focus on learning and improving attendance at school.

Our school has strong partnerships with a large number of generous charities and organisations in our community who support our tamariki and whanau. This may be anything from emergency housing, kai, clothing and bedding, power bills and daily bread. We view this as an essential partnership so every child is given the opportunity to flourish.

The revised and constantly changing curriculum has been a major challenge to teacher wellbeing and capacity. Our kaiako and kaiawhina are given opportunities for very high quality professional learning and they support each other through collaboration in their planning, assessment and teaching.

Our collaborative learning spaces were designed to match our philosophy about how children learn and how effective teachers teach. We have continued to track high levels of achievement over the majority of students.

Our partnership with the 6 other schools in the Kahukura Community of Practice and shared goals, has ensured that our kaiako are given opportunities for leadership and across school knowledge. There is consistent collaboration for curriculum leaders across the 7 schools. We have a brilliant Music Festival each year in June/July and a truly amazing Maunga Tei Tei Cultural Festival in November. This year we had several hundred children performing and once again over a thousand whanau attending.

Community partnership with a wide variety of "servant heart" parents, charities and NGOs means that we have many layers of support for our school and all of the innovations we want to undertake. There is generous support for whanau and tamariki as well as for school projects.

Our achievement data is a continuing source of celebration and an acknowledgement of the expertise and commitment of our kaimahi

Te Ara Koropiko West Spreydon School

Board Members

Board member names	Date that the board member's term finishes
Miriam Marshall	May 2025
Andy Dumbleton	May 2025
Marriene Langton	N/A Principal
Marina Shehata	Staff representative
Jess Thomson	May 2028
Michael Pretty	May 2028
Amy Scott	May 2028
Michael Odering	May 2028
Shailesh Singh	May 2028
Jodi Apiata	May 2028

Statement of variance: progress against targets

See attached below data for 2025

Mathematics areas of strength (80% or higher)

Achieving at or above (progressing towards, proficient and exceeding) the New Zealand curriculum level in **mathematics**

- 91% (253/277) of **all** children
- 96% (23/24) of **all Asian** children
- 94% (17/18) of **all MELAA** children
- 91.3% (136/149) of **all female** children
- 85% (40/47) of **all Māori** children
- 92% (164/177) of **all NZ European/Pākehā** children
- 100% (2/2) of **Other** children
- 89% (126/141) of **all female** children
- 93% (127/136) **all male** children



Writing areas of strength (80% or higher)

Achieving at or above (progressing towards, proficient and exceeding) the New Zealand curriculum level in **writing**

90% of **all** children

96% (23/24) of all **Asian** children

83% (15/18) of **MELAA** children

81% (38/47) of **Māori** children

92% (162/177) of **NZ European/Pākehā** children

100% (2/2) of **Other** children

88% (124/141) of all **female** children

91% (123/136) of all **male** children



Reading areas of strength (80% or higher)

Achieving at or above (progressing towards, proficient and exceeding) the New Zealand curriculum level in **reading**

91% (253/277) of **all** children

97% (23/24) of all **Asian** children

90% (16/18) of all **MELAA** children

83% (39/47) of all **Māori** children

93% (164/177) of all **NZ European/Pākehā** children

100% (2) of all **other** children

100% (9) of all **Pacific Peoples**

89% (126/141) of all **Female** children

93% (127/136) of all **Male** children



Areas for improvement (30% or higher)

Writing:

22% (2/9) of **Pacific Peoples** are working **below** the New Zealand curriculum level in **writing**.

20% (9/44) of **Year 4** children are working **below** the New Zealand curriculum level in **writing**.

Mathematics:

22% (2/9) of all **Pacific Peoples** are working **below** the New Zealand curriculum level in **mathematics**.



See below our target focus for 2025

2025 Targets

Year 3 Reading

6 of 10 (60%) **Year 3 Māori** students who are working **below** and **well below** curriculum level expectations, will have made accelerated progress and will be working in curriculum level 2 in **reading** by the end of 2025.

AD - has moved from Green 13 - 7-8 years reading age over the year. This child is now at. They have read with a specialist Structured Literacy teacher and worked with a teacher assistant for writing support. They have also reread with a reading volunteer each week.

KLS - has moved from Green 12 - Gold 21 over the year. This child is now at. They have read with a specialist Structured Literacy teacher and worked with a teacher assistant for phonics support. They have also reread with a reading volunteer each week.

ZJH - has moved from Orange 16 - Gold 21 over the year. This child is now at. They have read with a specialist Structured Literacy teacher and worked with a teacher assistant for phonics support. They have also reread with a reading volunteer each week.

MC - has moved from Yellow 8 - Green 14 over the year. This child is below. This child has read with a specialist Structured Literacy teacher and worked with a teacher assistant for phonics support. They have also reread with a reading volunteer each week.

HJ - has moved from Yellow 8 - Green 14 over the year. This child is below. This child has read with a specialist Structured Literacy teacher. They have also reread with a reading volunteer each week.

WM - has moved from Tupu 2 - Red 4 over the year. This child is below. They have read with a specialist Structured Literacy teacher and worked with a teacher assistant for phonics support. They have also reread with a reading volunteer each week. His attendance is of concern, which has impacted his progress. The child is often late to class and will miss the morning routines.

Now - 4 of 11 (36%) **Year 3 Māori** students are working **below** curriculum level in reading at the end of 2025.

6 of 27 (22.2%) **Year 3 non-Māori boys** who are working **below** and **well below** curriculum level expectations will have made accelerated progress and will be working in curriculum level 2 in **reading** by the end of 2025.

JP - has moved from Orange 15 - Gold 21 reading age over the year. This child is now at. They have read with a specialist Structured Literacy teacher. They have also reread with a reading volunteer each week.

JaP - has moved from Yellow 8 - 8-9 years reading age over the year. This child is now at. They have read with a specialist Structured Literacy teacher and worked with a teacher assistant for phonics support. They have also reread with a reading volunteer each week.

LL - has moved from Orange 16 - 7.5-8.5 years reading age over the year. This child is now at. They have read with a specialist Structured Literacy teacher and worked with a teacher assistant for phonics support. They have also reread with a reading volunteer each week.

LG - has moved from Yellow 6 - 7-8 years reading age over the year. This child is now at. They have read with a specialist Structured Literacy teacher and worked with a teacher assistant for phonics support. They have also reread with a reading volunteer each week.

BA - has moved from Orange 16 - 8.5-9.5 years reading age. This child is now at. This child is ESOL. They have read with a specialist Structured Literacy teacher and worked with a teacher assistant for phonics support. They have also reread with a reading volunteer each week.

AnD - has moved from Turquoise 17 - 7-8 years reading age. This child is now at. This child is ESOL. They have read with a specialist Structured Literacy teacher and worked with a teacher assistant for phonics support. They have also reread with a reading volunteer each week.

Now - 0 of 28 (0%) **Year 3 non-Māori boys** are working **below** curriculum level for reading at the end of 2025.

8 of 21 (38.1%) **Year 3 non-Māori girls** who are working **below** and **well below** curriculum level expectations will have made accelerated progress and will be working in curriculum level 2 in **reading** by the end of 2025.

SB - has moved from Orange 15 - 8-9 years reading age. This child is now at. This child has had TA support for phonics and has reread with a reading volunteer each week.

GO - has moved from Orange 16 - Gold 21. This child is now at. They have read with a specialist Structured Literacy teacher. They have also reread with a reading volunteer each week.

MP - has moved from Turquoise 17 - 7.5-8.5 years reading age. This child is now at. They have read with a specialist Structured Literacy teacher and a TA for phonics support. They have also reread with a reading volunteer each week.

AJ - has moved from Turquoise 17 - 7.5-8.5 years reading age. This child is now at. They have read with a specialist Structured Literacy teacher and a TA for phonics support. They have also reread with a reading volunteer each week.

MMB - has moved from Orange 15 - 7.5-8.5 years reading age. This child is now at. They have read with a specialist Structured Literacy teacher. They have also reread with a reading volunteer each week.

HM - has moved from Orange 15 - 7.5-8.5 years reading age. This child is now at. They have read with a specialist Structured Literacy teacher. They have also reread with a reading volunteer each week.

EP - has moved from turquoise 18 - 8-9 years reading age. This child is now at. They have also reread with a reading volunteer each week.

DH - has moved from Turquoise 17 - 7.5-8.5 years reading age. This child is now at. They have read with a specialist Structured Literacy teacher and a TA for phonics support. They have also reread with a reading volunteer each week.

Now - 1 of 21 (4.8%) **Year 3 non-Māori girls** are working **below** curriculum level for reading at the end of 2025.

We have seen a good shift of children from below to progressing towards and at, over the year. They have been in small, level-specific, reading groups in the classroom 4 days a week. This sits alongside 4 phonics sessions weekly. They have used two rereading volunteers to give the children reading mileage and teacher aide programmes for added phonics sessions and small group reading comprehension and word attack skills. ESOL support for children and Structured Literacy.

Year 4 Reading

Students have made some progress in reading through level-based groupings. They had specific texts given to accelerate their reading based on interests or topics. All students went through the Ufli programme to provide them with a clearer understanding of the letter-sound breakdown. We also implemented Sheena Cameron's Reading strategies as a focus for learning during group learning.

6 of 7 (85.7%) **Year 4 Māori students** who are working **below** and **well below** curriculum level expectations will have made accelerated progress and will be working in curriculum mid/late level 2 in **reading** by the end of 2025.

H.S. - *Is now reading at EL2. He was grouped in a small level-based group. This group was seen every day and given level-based follow-up activities and supported throughout their learning with a teacher.*

A R-A - *Is now reading at LL1. She has made some progress. She was grouped in a small level-based group. This group was seen every day and given level-based follow-up activities and supported throughout their learning. She was also taken by a Structured Literacy teacher for accelerated reading four times a week.*

N.W. - *Is now reading at ML2. He has a teacher assistant to support and is finding it difficult to stay focused in class. He is reluctant to do group work. He is supported to read individually with the teacher or TAs when willing. He was offered Structured Literacy teaching support for accelerated learning, but refused to attend.*

E.S-E - *Is now reading at LL2. He was grouped in a level-based group. This group was seen every day and given level-based follow-up activities and supported throughout their learning.*

K.R. - *Is now reading at EL2. She was grouped in a small level-based group. This group was seen every day and given level-based follow-up activities and supported throughout their learning. Her attendance can be of concern at times, and she will often be late to school.*

A.A. - *Is now reading at ML2. He was grouped in a small level-based group. This group was seen every day and given level-based follow-up activities and supported throughout their learning.*

4 of 22 (18.2) **Non-Māori Year 4 boys** who are working **below** and **well below** curriculum level expectations, will have made accelerated progress and will be working in curriculum mid/late level 2 in **reading** by the end of 2025. (ESOL)

A.J.C. - He is now reading at LL1. He was also taken daily by a Structured Literacy teacher for accelerated reading. He had the support of a T.A. He was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning.

A.L. - He is now reading at LL1. He was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. He was also taken by a Structured Literacy teacher for accelerated reading and reading four times a week.

Z.J.- No longer attends the school.

M.I. - No longer attends the school.

4 of 22 (18.2%) **Year 4 girls** who are working **below** and **well below** curriculum level expectations will have made accelerated progress and will be working in curriculum mid/late level 2 in **reading** by the end of 2025. (ESOL)

A.R-A - Is reading at LL1. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. She was also taken by a Structured Literacy teacher for accelerated reading.

K.R. - Is reading at EL2. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning.

J.J. - Is reading at EL2. She is ESOL. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. She was also taken by a Structured Literacy teacher for accelerated reading.

N.O. - Is reading at EL2. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. She was also taken by a Structured Literacy teacher for accelerated reading.

Year 5 Reading

Students have made some progress in reading through level-based groupings. They had specific texts given to accelerate their reading based on interests or topics. All students went through the Ufli program to provide them with a clearer understanding of the letter-sound breakdown. We also implemented Sheena Cameron's Reading strategies as a focus for learning during group learning.

3 of 8 (37.5%) **Māori students** who are working **below** and **well below** curriculum level expectations will have made accelerated progress and will be working in curriculum early/mid-level 3 in **reading** by the end of 2025.

S.D-P - Is now reading at EL3. She was grouped in a level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning.

A.R-A - Is now reading at LL2. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. She was also taken by a Structured Literacy teacher for accelerated reading.

E.A. - Is now reading at LL2. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning.

3 of 18 (16.6%) **Year 5 boys** who are working **below** and **well below** curriculum level expectations will have made accelerated progress and will be working in curriculum mid/late level 2 in **reading** by the end of 2025.

D.T. - Is now reading at EL2. He finds learning challenging and needs repeated exposure to texts and decoding. He was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. He was also taken by a Structured Literacy teacher for accelerated reading.

M.B. - Is now reading at EL2. He finds learning challenging and needs repeated exposure to texts and decoding. He was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. He was also taken by a Structured Literacy teacher for accelerated reading.

E.L. - Is no longer at this school.

8 of 22 (36.3%) **Year 5 girls** who are working **below** and **well below** curriculum level expectations, will have made accelerated progress and will be working in curriculum early/mid-level 3 in **reading** by the end of 2025.

J.J. - She is reading at EL2. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. A Structured Literacy teacher also took her for accelerated reading.

H.L. - She is reading at EL2. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. A Structured Literacy teacher also took her for accelerated reading.

A R-A - She is reading at LL2. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. She was also taken by a Structured Literacy teacher for accelerated reading.

O.F. - She is reading at ML2. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning.

R.R. - She is reading at LL2. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning.

E.A. - She is reading at LL2. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning.

A.B. - She is reading at EL2. She finds learning challenging and needs repeated exposure to texts and decoding. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. She was also taken by a Structured Literacy teacher for accelerated reading.

A.H. - Is no longer at this school.

Year 6 Reading

Students have made some progress in reading through level-based groupings. They had specific texts given to accelerate their reading based on interests or topics. All students went through the Ufli program to give them a clearer understanding of the letter-sound breakdown. We also implemented Sheena Cameron's Reading strategies as a focus for learning during group learning.

1 of 4 (25%) **Māori students** who are working **below** and **well below** curriculum level expectations will have made accelerated progress and will be working in curriculum early/mid-level 3 in **reading** by the end of 2025.

*NOTE: Three students have been indicated **AT RISK** from 2024.*

***S.G-C** - Is reading at ML2. She finds learning challenging and needs repeated exposure to texts and decoding. She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. She was also taken by a Structured Literacy teacher for accelerated reading.*

1 of 23 (4.3%) **Year 6 boys** who are working **below** and **well below** curriculum level expectations will have made accelerated progress and will be working in curriculum mid/late level 3 in **reading** by the end of 2025.

***R.P.** - He was taken daily by a specialist teacher for accelerated reading. He had the support of a T.A during learning time. He was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning.*

2 of 15 (13.3%) **Year 6 girls** who are working **below** and **well below** curriculum level expectations will have made accelerated progress and will be working in curriculum mid/late level 3 in **reading** by the end of 2025.

***S-L.G** - She was grouped in a small level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. She was also taken by a Structured Literacy teacher for accelerated reading.*

***R.A-Z** - She was grouped in a level-based group. This group is seen every day and given level-based follow-up activities and supported throughout their learning. She was also taken by a Structured Literacy teacher for accelerated reading.*

Evaluation and analysis of the school's students' progress and achievement (required)

Included above

Statement of compliance with employment policy

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><i>Exit survey for all leaving staff conducted by the school board</i></p> <p><i>Annual well being and job satisfaction survey completed annually</i></p> <p><i>Random wellbeing questions posed at Hui and leadership meetings on wellbeing, and follow up on unsafe incidents</i></p> <p><i>Regular reviews and audits of the physical environment and informal and formal reviews of what constitutes a safe working environment free from harassment and unsafe practices</i></p> <p><i>Staff can write in the kaitiaki's log book and record unsafe materials/equipment. This is sign off when it is addressed</i></p> <p><i>A log of accidents is kept and if and when necessary Worksafe is notified</i></p>
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p><i>Every advertised position is based on needs analysis.</i></p> <p><i>Appointments committees are varied to avoid stereotypical viewpoints</i></p>

	<p><i>Every cv is read by every person on the committee and each has a preferred short list</i></p> <p><i>All candidates considered to be suitable are interviewed and their referees are contacted</i></p> <p><i>The expectations of the role are explicit so all candidates have the opportunity to be the best person to fit that role</i></p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>Varying the appointments committee</i></p> <p><i>Reading all CVs independently and ranking the criteria</i></p> <p><i>Due diligence with referees reports</i></p> <p><i>Independent selection of a short list and indepth discussion on selection criteria v needs analysis</i></p> <p><i>Selection involves rigorous discussion and research based on the strengths of each candidate. The best candidate is chosen after careful consideration or the position may be re advertised</i></p>
<p>How are you recognising,</p> <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? 	<p><i>Ensure that:</i></p> <p><i>Te reo is visible and audible in all learning spaces, staff meetings, school celebrations, board meetings</i></p> <p><i>Our employment job descriptions clearly state cultural competencies</i></p> <p><i>We actively seek teachers who have skills and knowledge in Te Ao Māori and Te Reo</i></p> <p><i>Excellent relationships with Kai Tāhu and Ngāi Tūāhuriri</i></p> <p><i>The best candidate is chosen with a view to honouring the articles of Te Tiriti o Waitangi and enhancing the mana of our tamariki and kaiako</i></p>

How have you enhanced the abilities of individual employees?

Extensive quality professional learning opportunities e.g, The Learner First (maths), Relationships First (Cognition Impact Coaching based on Russell Bishops evidenced based research re Teaching and Leading To The North East), Impact Analysis and Impact Coaching, Curriculum Development, Sport Canterbury Initiatives and curriculum development, Kahukura partnerships for leaders (SENCO, performing Arts, Curriculum), Maori Achievement Collaboration

14 year partnership with 6 other schools Kahukura Community of Practice where principals and lead teachers meet on a regular basis across the 7 schools. SENCO, Cultural leads, ELL teachers/TAs, Performing Arts,, Curriculum leads

CPPA Middler Leaders

NZPF conference; Attachment Psychology. Beginning Teacher Programme, Induction Programme for all new staff, MAC Te Arahou

Regular professional learning sessions for all kaimahi

Team meetings based on professional growth

How are you recognising the employment requirements of women?

Ensuring that all our current positions are flexible made allowances for young mums returning to the workforce by allowing job share/part time positions. This was a very real situation for us in 2025 as we had 7 teachers hapu who left to have babies and then returned to school with requests for reduced or flexible hours in order to be able to continue with their careers.

We are always managing the demands of young mums to care for sick children after they return to work and having to be flexible and to stretch the budget to cover their absences.

How are you recognising the employment requirements of persons with disabilities?

All applications are considered and measured against skills, experience and needs analysis at the time. We have a totally inclusive view of employing the best applicant for the job regardless of disabilities.

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

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

Kiwisport funding

Origin Sport at Te Ara Koropiko West Spreydon School in 2025: Origin Sport's time at Te Ara Koropiko West Spreydon School was split equally between the Juniors (Year 0-3) & Seniors (Year 4-6) with the Junior syndicate receiving weekly sessions in Terms 1 & 4 and the Seniors in 2 & 3. All classes received 30-minute sessions.

The lesson plans were aligned with the schools HPE Long Term Plan 2024-2026 and covered Run/Jump/Throw, Ki-o-Rahi, Touch, Gymnastics, Net & Wall, Target Games and Fundamental skills. A focus for the Senior students throughout their time was learning about perseverance and how to win/lose gracefully. For the Juniors it was largely about exploring new movements, gaining an understanding of rules and developing simple strategies.

In Term 3 all the Year 4-6 students participated in a 5-week block of Cluster Sport at Centennial Park alongside Our Lady of the Assumptions & Te Kōmanawa Rowley schools. The activities available to them were Taiaha, Korfbal, Dodgeball, Kī-o-Rahi, Volleyball, Lacrosse, Orienteering and Capture the Flag. It was an opportunity to try non-traditional games out in an inclusive environment and to make new, local connections.

In the extra-curricular space, TAKWSS entered 7 teams in the Origin Sport organised Centennial Park Junior Touch Term 1 competition and 8 teams in Term 4.

One of the most encouraging things that I noticed in 2025 was the success that many ex-students are having in the sporting space once they have gone on to high school. Former pupils have been achieving great things in Athletics, Basketball, Dodgeball, Kī-o-Rahi, Rugby, Netball and Korfbal. Some of these rangatahi have also been giving back to the community by volunteering their time in coaching and refereeing capacities too.

TE ARA KOROPIKO WEST SPREYDON SCHOOL

Annual Financial Statements For the year ended 31 December 2025

Ministry Number:	3588
Principal:	Marriene Langton
School Address:	147 Lyttelton Street. Christchurch
School Phone:	03 338 8184
School Email:	admin@westspreydon.school.nz

Members of the Board of Trustees

Name	Ceased
Miriam Marshall	
Marina Shehata	Aug-25
Jodi Apiata	
Shailesh Singh	
Julia Mallett	
Andy Dumbleton	Aug-25
Jess Thomson	Aug-25
Michael Odering	
Michael Pretty	
Amy Scott	
Marriene Langton - Principal	

The term finishes except for the principal in September 2028.

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Te Ara Koropiko West Spreydon 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.

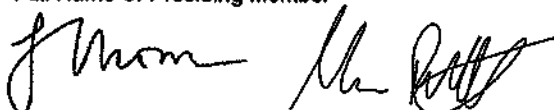
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Jess Thomson/Michael Pretty

Full Name of Presiding Member



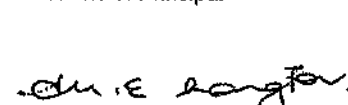
Signature of Presiding Member

21.05.2026

Date:

Marriene Elizabeth Langton

Full Name of Principal



Signature of Principal

21.05.2026

Date:

Te Ara Koropiko West Spreydon 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	3,213,573	3,163,478	3,244,481
Locally Raised Funds	3	41,508	3,000	53,243
Interest		35,411	18,000	41,513
		<u>3,290,492</u>	<u>3,184,478</u>	<u>3,339,237</u>
Expenses				
Locally Raised Funds	3	31,496	29,000	46,003
Learning Resources	4	2,152,324	2,100,498	2,057,595
Administration	5	177,281	186,364	160,278
Interest		706	-	843
Property	6	899,913	914,190	943,700
Loss on Disposal of Property, Plant and Equipment		-	-	-
		<u>3,261,720</u>	<u>3,230,052</u>	<u>3,208,419</u>
Net Surplus / (Deficit)		28,772	(45,574)	130,818
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>28,772</u>	<u>(45,574)</u>	<u>130,818</u>

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

Te Ara Koropiko West Spreydon School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Actual 2025 \$	Budget (Unaudited) 2025 \$	Actual 2024 \$
Balance at 1 January	1,603,192	1,603,192	1,443,674
Total comprehensive revenue and expense for the year	28,772	(45,574)	130,818
Owner transactions			
Contribution - Furniture and Equipment Grant	-	-	28,700
Equity at 31 December	1,631,964	1,557,618	1,603,192
Accumulated comprehensive revenue and expense	1,631,964	1,557,618	1,603,192
Reserves	-	-	-
Equity at 31 December 2025	1,631,964	1,557,618	1,603,192

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.

Te Ara Koropiko West Spreydon School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	160,952	67,468	530,003
Accounts Receivable	8	200,607	165,000	161,206
GST Receivable		10,175	-	-
Prepayments		7,277	10,000	7,792
Investments	9	706,591	550,000	539,756
		<u>1,085,602</u>	<u>792,468</u>	<u>1,238,757</u>
Current Liabilities				
GST Payable		-	-	8,645
Accounts Payable	11	238,847	193,000	184,058
Revenue Received in Advance	12	12,164	-	-
Finance Lease Liability - Current Portion	14	6,934	4,000	6,675
Funds Held for Capital Works Projects	15	96,057	-	406,744
		<u>354,002</u>	<u>197,000</u>	<u>606,122</u>
Working Capital Surplus or (Deficit)		731,600	595,468	632,635
Non-current Assets				
Property, Plant and Equipment	10	1,009,368	1,063,820	1,058,320
		<u>1,009,368</u>	<u>1,063,820</u>	<u>1,058,320</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	99,695	94,670	75,670
Finance Lease Liability	14	9,309	7,000	12,093
		<u>109,004</u>	<u>101,670</u>	<u>87,763</u>
Net Assets		<u><u>1,631,964</u></u>	<u><u>1,557,618</u></u>	<u><u>1,603,192</u></u>
Equity		<u><u>1,631,964</u></u>	<u><u>1,557,618</u></u>	<u><u>1,603,192</u></u>

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

Te Ara Koropiko West Spreydon 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	703,619	666,887	763,780
Locally Raised Funds	41,508	3,000	53,243
Goods and Services Tax (net)	(18,820)	(8,645)	21,630
Payments to Employees	(305,202)	(356,672)	(332,722)
Payments to Suppliers	(299,185)	(315,498)	(253,794)
Interest Received	36,528	18,649	42,320
Net cash from / (to) the Operating Activities	158,448	7,721	294,457
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	-	-	-
Purchase of PPE (and Intangibles)	(55,232)	(42,500)	(85,391)
Purchase of Investments	(166,835)	(10,244)	(140,425)
Proceeds from Sale of Investments	-	-	-
Net cash from / (to) the Investing Activities	(222,067)	(52,744)	(225,816)
Cash flows from Financing Activities			
Contribution by the Ministry of Education - Furniture and Equipment	-	-	28,700
Finance Lease Payments	(6,909)	(10,768)	(6,675)
Funds Administered on Behalf of Third Parties	(298,523)	(406,744)	363,471
Net cash from Financing Activities	(305,432)	(417,512)	385,496
Net increase/(decrease) in cash and cash equivalents	(369,051)	(462,535)	454,137
Cash and cash equivalents at the beginning of the year	7	530,003	75,866
Cash and cash equivalents at the end of the year	7	160,952	530,003

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

Te Ara Koropiko West Spreydon School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2025

a) Reporting Entity

Te Ara Koropiko West Spreydon 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 of Trustees (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 reports 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 publically accountable and is not considered large as it falls below the expenditure 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.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14.

Cyclical maintenance

A 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools 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.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

Improvements Funded by the Board to buildings owned by the Crown or directly funded 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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense

The estimated useful lives of the assets are:	Years
Building improvements – Crown	40
Furniture and equipment	5-10
Information and communication technology	5
Plant	10
Leased	3
Library resources	10

k) Impairment of property, plant, and equipment and intangible assets

West Spreydon 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. 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.

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.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

n) 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

o) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

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.

p) 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, finance lease liability, and painting contract liability. Financial liabilities are 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.

q) Funds Held In Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) 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 Revenue and Expense.

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

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 statements 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 at the start of the year.

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	695,223	663,478	735,687
Teachers' Salaries Grants	1,811,179	1,800,000	1,717,304
Use of Land and Buildings Grants	695,915	700,000	759,145
Other Government Grants	11,256	-	32,345
	<u>3,213,573</u>	<u>3,163,478</u>	<u>3,244,481</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<i>Revenue</i>			
Donations & Bequests	8,392	-	10,995
Fees for Extra Curricular Activities	31,864	3,000	39,785
Trading	1,252	-	2,463
	<u>41,508</u>	<u>3,000</u>	<u>53,243</u>
<i>Expenses</i>			
Extra Curricular Activities Costs	30,113	29,000	42,907
Trading	1,383	-	3,096
	<u>31,496</u>	<u>29,000</u>	<u>46,003</u>
<i>Surplus for the year Locally raised funds</i>	<u>10,012</u>	<u>(26,000)</u>	<u>7,240</u>

4 Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	54,649	65,498	45,822
Employee Benefits - Salaries	1,986,960	1,959,000	1,886,496
Staff Development	11,557	36,000	29,526
Depreciation	99,158	40,000	95,751
	<u>2,152,324</u>	<u>2,100,498</u>	<u>2,057,595</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fee	11,844	11,564	9,242
Board of Trustees Fees & Expenses	10,289	11,200	7,942
Other Administration Expenses	42,659	65,600	46,997
Employee Benefits - Salaries	112,489	98,000	96,097
	<u>177,281</u>	<u>186,364</u>	<u>160,278</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	54,576	-	-
Cyclical Maintenance Provision	24,025	19,000	18,920
Other Property Expenses	4,585	9,280	11,947
Heat, Light and Water	41,316	44,000	45,748
Rates	18,046	14,000	12,117
Repairs and Maintenance	20,226	25,910	27,094
Use of Land and Buildings - Non-Integrated	695,915	700,000	759,145
Employee Benefits - Salaries	41,224	102,000	68,729
	<u>899,913</u>	<u>914,190</u>	<u>943,700</u>

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

7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash on Hand	500	500	500
Bank Accounts	160,452	66,968	529,503
Short-term Bank Deposits	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>160,952</u>	<u>67,468</u>	<u>530,003</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value. Of the \$160,952 Cash and Cash Equivalents, \$96,057 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2026 on Crown owned school buildings.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Debtor Ministry of Education	5,563	-	3,409
Interest Accrued	4,532	5,000	5,649
Teacher Salaries Grant Receivable	190,512	160,000	152,148
	<u>200,607</u>	<u>165,000</u>	<u>161,206</u>
Receivables from Exchange Transactions	4,532	5,000	5,649
Receivables from Non-Exchange Transactions	196,075	160,000	155,557
	<u>200,607</u>	<u>165,000</u>	<u>161,206</u>

9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	706,591	550,000	539,756



10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Buildings	691,724	5,391	-	-	(17,820)	679,295
Furniture and Equipment	51,169	4,651	-	-	(11,140)	44,680
Information and Communication Plant	75,177	624	-	-	(33,261)	42,540
Plant	199,417	30,987	-	-	(25,841)	204,563
Leased Assets	19,426	4,384	-	-	(6,953)	16,857
Library Resources	21,407	4,169	-	-	(4,143)	21,433
Balance at 31 December 2025	1,058,320	50,206	-	-	(99,158)	1,009,368
	2025	2025	2025	2024	2024	2024
	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	875,984	(196,689)	679,295	870,592	(178,868)	691,724
Furniture and Equipment	249,391	(204,711)	44,680	244,741	(193,572)	51,169
Information and Communication Plant	328,751	(286,211)	42,540	328,127	(252,950)	75,177
Plant	430,949	(226,386)	204,563	399,962	(200,545)	199,417
Leased Assets	31,336	(14,479)	16,857	26,952	(7,526)	19,426
Library Resources	126,107	(104,674)	21,433	121,938	(100,531)	21,407
Balance at 31 December	2,042,518	(1,033,150)	1,009,368	1,992,312	(933,992)	1,058,320

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.

The net carrying value of ICT equipment held under a finance lease is \$16,857: \$19,426)

11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	18,371	25,000	26,238
Employee Benefits Payable - Salaries	218,907	160,000	152,148
Employee Benefits Payable - Leave Accrual	1,569	8,000	5,672
	238,847	193,000	184,058
Payables for Exchange Transactions	18,371	25,000	26,238
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	220,476	168,000	157,820
	238,847	193,000	184,058

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held on Behalf of Third Parties	12,164	-	-
	12,164	-	-

13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	75,670	75,670	56,750
Increase to the Provision During the Year	24,025	19,000	18,920
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>99,695</u>	<u>94,670</u>	<u>75,670</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	99,695	94,670	75,670
	<u>99,695</u>	<u>94,670</u>	<u>75,670</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education approved property consultant.

14. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	6,934	4,000	6,675
Later than One Year	9,309	7,000	12,093
Future Finance Charges	-	-	-
	<u>16,243</u>	<u>11,000</u>	<u>18,768</u>
Represented by			
Finance lease liability - Current	6,934	4,000	6,675
Finance lease liability - Term	9,309	7,000	12,093
	<u>16,243</u>	<u>11,000</u>	<u>18,768</u>

15. 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 Contribution \$	Closing Balances \$
Hall	<i>in progress</i>	222,278	-	(126,221)	-	96,057
Fence	<i>completed</i>	184,466	-	(184,466)	-	-
Totals		<u>406,744</u>	<u>-</u>	<u>(310,687)</u>	<u>-</u>	<u>96,057</u>
Represented by:						
Funds Held on Behalf of the Ministry of Education						96,057
Funds Due from the Ministry of Education						-
						<u>96,057</u>
	2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution \$	Closing Balances \$
Hall	<i>in progress</i>	-	250,000	(27,722)	-	222,278
Fence	<i>in progress</i>	-	189,146	(4,680)	-	184,466
Totals		<u>-</u>	<u>439,146</u>	<u>(32,402)</u>	<u>-</u>	<u>406,744</u>
Represented by:						
Funds Held on Behalf of the Ministry of Education						406,744
Funds Due from the Ministry of Education						-



16. 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.

17. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	2,369	3,295
<i>Leadership Team</i> Remuneration	366,475	397,618
Full-time equivalent members	2.67	3
Total key management personnel remuneration	368,844	400,913
Total full-time equivalent personnel	2.67	3.00

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has a Property with 1 member that meet as required. As well as these regular meetings, including preparation time, the Chair 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	170-180	160-170
Benefits and Other Emoluments	1-10	1-10
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	1	4
110-120	3	2
120-130	1	0
	5	6

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. 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.

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$96,057 (2024:\$415,033) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Hall	96,057
Total	96,057

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15

(b) Operating Commitments

As at 31 December 2025 the Board has on operating commitments (2024: \$Nil).

21. Financial Instruments

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

Cash and receivables

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	160,952	67,468	530,003
Receivables	200,807	165,000	161,206
Investments - Term Deposits	706,591	550,000	539,756
Total Cash and Receivables	1,068,150	782,468	1,230,965
Financial liabilities measured at amortised cost			
Payables	238,847	193,000	184,058
Lease Liability	16,243	11,000	18,768
Total Financial Liabilities Measured at Amortised Cost	255,090	204,000	202,826

22. Comparatives

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

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 West Spreydon School's financial statements for the year ended 31 December 2025

The Auditor-General is the auditor of West Spreydon School (the School). The Auditor-General has appointed me, Anna Campbell, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on pages 2 to 15, 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:

- a) present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the School's financial performance and cash flows for the year then ended; and
- b) 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 21 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 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 the 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 independence requirements of 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 the audit, we have no relationship with or interests in the School.

A handwritten signature in black ink, appearing to be "A. Campbell", written over a light blue horizontal line.

Anna Campbell
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Christchurch, New Zealand

Origin Sport at Te Ara Koropiko West Spreydon School in 2025:

Origin Sport's time at Te Ara Koropiko West Spreydon School was split equally between the Juniors (Year 0-3) & Seniors (Year 4-6) with the Junior syndicate receiving weekly sessions in Terms 1 & 4 and the Seniors in 2 & 3. All classes received 30-minute sessions.

The lesson plans were aligned with the schools HPE Long Term Plan 2024-206 and covered Run/Jump/Throw, Ki-o-Rahi, Touch, Gymnastics, Net & Wall, Target Games and Fundamental skills. A focus for the Senior students throughout their time was learning about perseverance and how to win/lose gracefully. For the Juniors it was largely about exploring new movements, gaining an understanding of rules and developing simple strategies.

In Term 3 all the Year 4-6 students participated in 5-week block of Cluster Sport at Centennial Park alongside Our Lady of the Assumptions & Te Kōmanawa Rowley schools. The activities available to them were Taiaha, Korfball, Dodgeball, Kī-o-Rahi, Volleyball, Lacrosse, Orienteering and Capture the Flag. It was an opportunity to try non-traditional games out in an inclusive environment and to make new, local connections.

In the extra-curricular space, TAKWSS entered 7 teams in the, Origin Sport organised, Centennial Park Junior Touch Term 1 competition and 8 teams in Term 4.

One of the most encouraging things that I noticed in 2025 was the success that many ex-students are having in the sporting space once they have gone on to high school. Former pupils have been achieving great things in Athletics, Basketball, Dodgeball, Kī-o-Rahi, Rugby, Netball and Korfball. Some of these rangatahi have also been giving back to the community by volunteering their time in coaching and refereeing capacities too.

