ŌPAHEKE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Index

ŌPAHEKE SCHOOL

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1401
Principal:	Jade Tawhiti
School Address:	14 Tasman Drive, Papakura
School Postal Address:	14 Tasman Drive, Papakura
School Phone:	09 298 5410
School Email:	office@opaheke.school.nz
Accountant / Service Provider:	N/A

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Doug Johnson	Presiding Member	Elected	Sep-28
Jade Tawhiti	Principal ex Officio	Appointed 2022	
Jonathan Francis	Parent Representative	Elected	Sep-28
Kirsty Harris	Parent Representative	Elected	Sep-28
Norman Olago	Parent Representative	Elected	Sep-28
Ray Chan	Parent Representative	Elected	Sep-28
Elizabeth van der Klip	Staff Representative	Elected	Sep-28
Alex Banfield	Parent Representative	Elected	Sep-25
Jenn Jury	Parent Representative	Elected	Sep-25
Moe Tu'ipulotu	Parent Representative	Elected	Sep-25
Sonjia Peck	Parent Representative	Elected	Mar-25

ŌPAHEKE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Ōpaheke 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.

Doug Johnson
Full Name of Presiding Member

JADE TAWHITI
Full Name of Principal

Signature of Presiding Member

Signature of Principal

29 / 05 / 2026
Date

29 · 5 · 2026
Date

Ōpaheke 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	6,310,951	5,519,459	5,659,167
Locally Raised Funds	3	249,828	40,381	127,032
Interest		37,062	45,000	51,251
Total Revenue		6,597,841	5,604,840	5,837,450
Expense				
Locally Raised Funds	3	128,093	43,260	121,170
Learning Resources	4	4,730,431	4,033,231	4,241,593
Administration	5	265,517	255,223	237,510
Property	6	1,179,038	1,167,412	1,252,370
Loss on Disposal of Property, Plant and Equipment		1,460	-	1,624
Total Expense		6,304,539	5,499,126	5,854,267
Net Surplus / (Deficit) for the year		293,302	105,714	(16,817)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		293,302	105,714	(16,817)

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

Ōpaheke 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		1,122,870	1,347,294	1,139,687
Total comprehensive revenue and expense for the year		293,302	105,714	(16,817)
Contribution - Furniture and Equipment Grant		21,012	-	-
Contributions from the Ministry of Education		75,492	-	-
Equity at 31 December		1,512,676	1,453,008	1,122,870
Accumulated comprehensive revenue and expense		1,512,676	1,453,008	1,122,870
Equity at 31 December		1,512,676	1,453,008	1,122,870

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.

Ōpaheke 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	494,336	487,322	648,539
Accounts Receivable	8	404,172	298,000	343,096
GST Receivable		23,191	9,000	-
Prepayments		57,948	21,000	8,593
Inventories	9	6,616	1,000	12,471
Investments	10	688,612	688,612	688,612
Funds Receivable for Capital Works Projects	16	25,875	-	-
		1,700,750	1,504,934	1,701,311
Current Liabilities				
GST Payable		-	-	23,049
Accounts Payable	12	513,222	382,000	430,106
Revenue Received in Advance	13	2,111	-	3,964
Provision for Cyclical Maintenance	14	32,784	32,784	-
Finance Lease Liability	15	13,150	12,910	12,282
Funds held for Capital Works Projects	16	5,237	-	247,804
Funds held on behalf of Networks of Expertise	17	26,198	-	35,458
		592,701	427,694	752,663
Working Capital Surplus/(Deficit)		1,108,049	1,077,240	948,648
Non-current Assets				
Property, Plant and Equipment	11	520,481	490,100	286,860
		520,481	490,100	286,860
Non-current Liabilities				
Provision for Cyclical Maintenance	14	90,475	90,308	94,820
Finance Lease Liability	15	25,381	24,023	17,817
		115,856	114,331	112,637
Net Assets		1,512,676	1,453,008	1,122,870
Equity		1,512,676	1,453,008	1,122,870

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

Ōpaheke School
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		1,738,669	1,765,257	1,476,685
Locally Raised Funds		223,382	467,644	114,105
Goods and Services Tax (net)		(46,240)	(34,466)	48,562
Payments to Employees		(1,038,230)	(972,100)	(1,034,986)
Payments to Suppliers		(557,310)	(811,233)	(419,039)
Interest Paid		-	-	-
Interest Received		42,087	45,000	39,623
Funds Administered on Behalf of Third Parties		(9,260)	(35,458)	(6,128)
Net cash from/(to) Operating Activities		353,098	424,644	218,822
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(321,710)	(412,898)	(129,929)
Purchase of Investments		-	-	(360,000)
Net cash from/(to) Investing Activities		(321,710)	(412,898)	(489,929)
Cash flows from Financing Activities				
Furniture and Equipment Grant		21,012	-	(24,945)
Contributions from Ministry of Education		75,492	-	-
Distributions to Ministry of Education		-	-	-
Finance Lease Payments		(13,652)	76,362	42,708
Funds Held for Capital Works Projects		(268,443)	(249,325)	224,606
Net cash from/(to) Financing Activities		(185,591)	(172,963)	242,369
Net increase/(decrease) in cash and cash equivalents		(154,203)	(161,217)	(28,738)
Cash and cash equivalents at the beginning of the year	7	648,539	648,539	677,277
Cash and cash equivalents at the end of the year	7	494,336	487,322	648,539

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.

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

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

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

c) Revenue Recognition

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

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

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

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

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

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

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

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

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

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

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

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

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

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

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

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

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

o) 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.

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

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

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

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

r) Financial Instruments
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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 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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	1,738,447	1,620,882	1,513,896
Teachers' Salaries Grants	3,680,660	3,000,000	3,167,042
Use of Land and Buildings Grants	875,695	890,495	970,144
Other Government Grants	16,149	8,082	8,085
	6,310,951	5,519,459	5,659,167

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	99,379	22,381	24,507
Curriculum Related Activities - Purchase of goods and services	20,001	-	16,211
Fees for Extra Curricular Activities	5,929	-	10,962
Trading	6,230	-	11,587
Fundraising and Community Grants	103,679	-	40,790
Other Revenue	14,610	18,000	22,975
	249,828	40,381	127,032
Expense			
Curriculum Related Activities Costs	45,499	33,400	40,963
Extra Curricular Activities Costs	16,300	9,860	19,142
Trading	6,970	-	15,967
Fundraising and Community Grant Costs	51,320	-	40,790
Other Locally Raised Funds Expenditure	8,004	-	4,308
	128,093	43,260	121,170
Surplus/ (Deficit) for the year Locally Raised Funds	121,735	(2,879)	5,862

Donations include a total of $16,511 from the Ōpaheke School PTA which is earmarked to fund various resources and activities for the students.

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	96,921	102,450	85,338
Information and Communication Technology	27,263	29,160	26,976
Employee Benefits - Salaries	4,486.537	3,741,000	4,004,074
Staff Development	8,419	17,910	10,639
Depreciation	108,712	140,111	111,960
Other Learning Resources	2,579	2,600	2,606
	4,730,431	4,033,231	4,241,593

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	13,395	13,395	12,880
Board Fees and Expenses	12,019	11,400	7,264
Other Administration Expenses	59,516	66,928	46,267
Employee Benefits - Salaries	175,585	158,500	166,197
Insurance	5,002	5,000	4,902
	265,517	255,223	237,510

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	63,935	70,000	75,659
Cyclical Maintenance	28,439	28,272	31,389
Heat, Light and Water	55,143	56,400	50,536
Repairs and Maintenance	68,793	35,500	38,897
Use of Land and Buildings	875,695	890,495	970,144
Employee Benefits - Salaries	62,258	60,000	58,451
Other Property Expenses	24,775	26,745	27,294
	1,179,038	1,167,412	1,252,370

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	494,336	487,322	648,539
Cash and cash equivalents for Statement of Cash Flows	494,336	487,322	648,539

Of the $494,366 Cash and Cash Equivalents, $26,198 of unspent grant funding is held by the School on behalf of the Networks of Expertise. See note 17 for details of how the funding received for the cluster has been spent in the year.

Of the $494,366 Cash and Cash Equivalents, $5,237 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. The funds are required to be spent in 2025 on Crown owned school buildings, as disclosed in note 16.

Of the $494,366 Cash and Cash Equivalents, $2,111 of Revenue Received in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Receivables	4,657	-	65
Receivables from the Ministry of Education	18,368	-	2,441
Interest Receivable	10,167	-	15,192
Teacher Salaries Grant Receivable	370,980	298,000	325,398
	404,172	298,000	343,096
Receivables from Exchange Transactions	14,824	-	15,257
Receivables from Non-Exchange Transactions	389,348	298,000	327,839
	404,172	298,000	343,096

9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Stationery	1,917	1,000	3,102
School Uniforms	4,699	-	9,369
	6,616	1,000	12,471

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	$	$	$
Short-term Bank Deposits	688,612	688,612	688,612
Total Investments	688,612	688,612	688,612

11. Property, Plant and Equipment

2025	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
	$	$	$	$	$	**$**
Buildings	36,569	-	(4,548)	-	(17,880)	**18,689**
Furniture and Equipment	94,164	194,626	(77,597)	-	(26,968)	**261,822**
Information and Communication Technology	107,695	122,020	(81,407)	-	(46,159)	**183,556**
Leased Assets	28,481	22,084	(21,349)	-	(14,657)	**35,908**
Library Resources	19,951	5,062	(1,460)	-	(3,048)	**20,506**
	286,860	343,792	(186,361)	-	(108,712)	**520,481**

The net carrying value of furniture and equipment held under a finance lease is $35,908 (2024: $28,481)

Assets disposed of to the value of $184,901 had already been fully depreciated and held no book value in 2025.

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

	2025 Cost or Valuation	**2025 Accumulated Depreciation**	**2025 Net Book Value**	**2024 Cost or Valuation**	**2024 Accumulated Depreciation**	**2024 Net Book Value**
	$	**$**	**$**	**$**	**$**	**$**
Buildings	231,390	(212,700)	**18,689**	235,938	(199,369)	**36,569**
Furniture and Equipment	507,370	(245,549)	**261,822**	390,341	(296,177)	**94,164**
Information and Communication Technology	501,042	(317,486)	**183,556**	460,429	(352,734)	**107,695**
Leased Assets	70,263	(34,355)	**35,908**	69,528	(41,047)	**28,481**
Library Resources	121,216	(100,709)	**20,506**	117,612	(97,661)	**19,951**
	1,431,281	(910,799)	**520,481**	1,273,848	(986,988)	**286,860**

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	58,828	76,000	31,486
Accruals	17,583	8,000	12,880
Employee Entitlements - Salaries	429,385	292,000	380,621
Employee Entitlements - Leave Accrual	7,426	6,000	5,119
	513,222	382,000	430,106
Payables for Exchange Transactions	513,222	382,000	430,106
	513,222	382,000	430,106

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Other revenue in Advance	2,111	-	3,964
	2,111	-	3,964

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	94,820	94,820	63,431
Increase/(decrease) to the Provision During the Year	28,439	28,272	31,389
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	123,259	123,092	94,820
Cyclical Maintenance - Current	32,784	32,784	-
Cyclical Maintenance - Non current	90,475	90,308	94,820
	123,259	123,092	94,820

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. The School engaged an expert, Yellowstone Management Limited, to update the Cyclical Maintenance provision in May 2025. This plan is based on the updated Cyclical Maintenance Schedule provided by Yellowstone Management Limited.

15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	16,004	15,636	14,394
Later than One Year	28,243	26,624	19,848
Future Finance Charges	(5,716)	(5,327)	(4,143)
	38,531	36,933	30,099
Represented by			
Finance lease liability - Current	13,150	12,910	12,282
Finance lease liability - Non current	25,381	24,023	17,817
	38,531	36,933	30,099

16. Funds Held for Capital Works Projects

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

	2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		$	$	$	$	$
ILE Upgrade	*in progress*	247,804	290,249	(563,928)	-	(25,875)
Fencing Project	*in progress*	-	18,535	(41,220)	27,922	5,237
Lift Repairs	*in progress*	-	-	-	-	-
Totals		247,804	308,783	(605,148)	27,922	(20,639)

Represented by:

Funds Held on Behalf of the Ministry of Education	5,237
Funds Receivable from the Ministry of Education	(25,875)

Board Contributions are where the Board contributes its own funds to a Ministry funded Capital Works project. This has resulted in a maintenance of equipment expense which has been recognised in the Statement of Comprehensive Revenue and Expense.

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		$	$	$	$	$
Roof Repairs	*complete*	13,500	1,500	(15,160)	160	-
Hessian/Carpets	*complete*	3,570	(3,570)	-	-	-
Drainage Works	*complete*	-	26,380	(26,380)	-	-
Electrical Upgrade	*complete*	-	63,271	(67,130)	3,859	-
ILE Upgrade	*in progress*	-	250,000	(2,196)	-	247,804
PA and Bell System	*complete*	-	35,336	(36,038)	702	-
Totals		17,070	372,917	(146,904)	4,721	247,804

Represented by:

Funds Held on Behalf of the Ministry of Education	247,804

17. Funds Held on Behalf of Networks of Expertise

Ōpaheke School is the lead school and holds funds on behalf of the Networks of Expertise Mini Meets cluster.

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held at Beginning of the Year	35,458	35,458	41,586
Funds Received from Investments	978	-	1,790
Funds Spent on Behalf of the Cluster	(10,239)	(35,458)	(7,918)
Funds Held at Year End	26,198	-	35,458

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, Principal, Deputy Principals and Assistant Principal.

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	4,025	4,000
Leadership Team		
Remuneration	799,520	511,339
Full-time equivalent members	6	4
Total key management personnel remuneration	803,545	515,339

There are six members of the Board excluding the Principal. The Board has held eight 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	180-190	170-180
Benefits and Other Emoluments	0-5	0-5

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	10.00	3.00
110-120	2.00	1.00
120-130	1.00	2.00
130-140	2.00	-
	15.00	6.00

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

Remuneration for the 'Leadership Team' includes two members who were acting up to the role for a period during 2025 while the Principal was on study leave.

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

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

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $35,243 (2024:$573,231) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
ILE Upgrade	27,681
Lift Repairs	7,561
Total	**35,243**

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

(b) Operating Commitments

As at 31 December 2025, the Board has entered into the following contracts:

(a) operating lease of copiers

	2025 Actual $	2024 Actual $
No later than One Year	4,260	4,260
Later than One Year and No Later than Five Years	4,260	8,520
	8,520	12,780

The total lease payments incurred during the period were $4,260 (2024: $4,260).

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	494,336	487,322	648,539
Receivables	404,172	298,000	343,096
Investments - Term Deposits	688,612	688,612	688,612
Total financial assets measured at amortised cost	1,587,120	1,473,934	1,680,247

Financial liabilities measured at amortised cost

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Payables	513,222	382,000	430,106
Finance Leases	38,531	36,933	30,099
Total financial liabilities measured at amortised cost	551,753	418,933	460,205

24. Events After Balance Date

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

24. Comparatives

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

Independent Auditor's Report

To the readers of Opaheke School's financial statements for the year ended 31 December 2025

The Auditor-General is the auditor of Opaheke School (the School). The Auditor-General has appointed me, Sefton Vuli, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the School on pages 4 to 22, 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 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.

Sefton Vuli
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Statement of Variance 2025

Strategic Plan

ASPIRATIONS	OUTCOMES	Evaluation
A great place for every learner	■ Inclusive environment ■ Broad, rich, and exciting curriculum ■ Engaged whanau - Culturally responsive pedagogy staff and board development - Implement new Te Mataiaho curriculum	**Summary** Significant progress made here. Lots of exciting learning opportunities being provided schoolwide. While we offer a broad curriculum, further development with music and the performing arts is something that would be worthwhile exploring. However, the governments mandatory requirement for 1 hour a day in reading, writing, and maths has placed some limitations on what we can realistically offer. Despite the curriculum implementation being slow due to continual changes, we have implemented structured literacy in Years 1-3 and will be looking to embed this further next year. Building on the

		mathematics curriculum work completed this year, we look forward to continuing this in 2026.
No learning barriers	■ Kids are at school ■ Kids have what they need to learn ■ Responsive and adaptive learning support systems ■ Strengthen transition to school and early intervention process ■ Increased LST (learning support teacher) capacity and capability	**Summary** Learning support teachers (LSTs) have been amazing this year working with a large number of students with complex learning and behaviour needs. Attendance is improving, and while our high flying attendance students keep raising the bar for us, we still have a large number of chronic attendees making minimal progress. Learning support remains our most time and resource consuming work. We look forward to having an additional learning support coordinator next year to lighten the load.

Outstanding Teachers	▪ Every teacher is an outstanding practitioner - 'Our Ways of Working' induction for NEW staff - Ongoing best practice PLD (professional development) delivery for ALL teaching staff	**Summary** Very pleased with this aspect. In particular the working dynamics of our teaching team. We have a balance of experienced and highly skilled teachers and energetic and clearly capable new teachers (e.g. beginning, new to primary, and overseas-trained). Our experienced teachers are either leading teams and curriculum areas or mentoring new teachers. This gives quality coverage and ensures that new teachers are getting a good grounding. I am also pleased to retain our team leaders, and senior leaders who model high expectations for teaching and learning.

Reading

2025 achievement target: 75% at or above expectation

Progress Towards	Below		At		Above		Total
	No	%	No	%	No	%	No
Asian	42	24%	65	37%	68	39%	175
MELAA	6	24%	13	52%	6	24%	25
Maori	68	39%	70	40%	38	22%	176
NZ/European	17	14%	48	39%	57	47%	122
Pasifika	49	37%	63	47%	21	16%	133
Total	182	29%	259	41%	190	30%	631

	Below		At		Above		Total
	No	%	No	%	No	%	No
Female	80	27%	122	41%	99	33%	301
Male	102	31%	137	42%	91	28%	330
Total	182	29%	259	41%	190	30%	631

13556	Not Yet Within	Within	Above	Well Above
Y0	29% (8)	68% (19)	4% (1)	
Y1	43% (30)	39% (27)	17% (12)	1% (1)
Y2	24% (20)	36% (30)	28% (23)	12% (10)
Y3	29% (23)	41% (32)	30% (24)	
Y4	27% (22)	46% (37)	17% (14)	10% (8)
Y5	31% (25)	41% (33)	20% (16)	8% (6)
Y6	32% (25)	38% (29)	23% (18)	6% (5)
Y7	18% (14)	41% (31)	26% (20)	14% (11)
Y8	25% (14)	39% (22)	27% (15)	9% (5)
Totals	28.7% 181	41.3% 260	22.7% 143	7.3% 46

Analysis:

- **71%** at or above expectation.
- This is 4% increase on EOY 2024.
- Did not meet annual target of 75%.
- 6% increase from mid year 2025.
- Student numbers comparable to EOY 2024 (631 v 636).
- NZ European highest achieving ethnic group 86% (81% 2024).
- Māori ethnic group with lowest achievement 39% below (42% 2025).
- Pasifika ethnic group who had lowest achievement in 2024 have made a significant +10% shift.
- Comparable achievement for both boys and girls.
- Pleasing achievement in year 7 with 82% at or above.
- Concerning achievement in Y6 with 32% below (36% in 2024 as Y5s), and Year 5 with 31% below (same as 2024 as Y4s).

Writing

2025 achievement target: 75% at or above expectation

Progress Towards	Below		At		Above		Total
	No	%	No	%	No	%	No
Asian	40	23%	82	47%	52	30%	174
MELAA	10	40%	12	48%	3	12%	25
Maori	75	43%	74	43%	24	14%	173
NZ/European	25	20%	64	52%	33	27%	122
Pasifika	54	41%	66	50%	11	8%	131
Total	204	33%	298	48%	123	20%	625

	Below		At		Above		Total
	No	%	No	%	No	%	No
Female	86	29%	138	46%	73	25%	297
Male	118	36%	160	49%	50	15%	328
Total	204	33%	298	48%	123	20%	625

13557	Not Yet Within	Within	Above	Well Above
Y0	18% (5)	82% (23)		
Y1	31% (20)	49% (32)	20% (13)	
Y2	29% (24)	53% (44)	18% (15)	
Y3	33% (26)	49% (39)	16% (13)	1% (1)
Y4	28% (23)	48% (39)	22% (18)	1% (1)
Y5	44% (35)	41% (33)	15% (12)	
Y6	43% (33)	40% (31)	17% (13)	
Y7	25% (19)	50% (38)	14% (11)	11% (8)
Y8	32% (18)	36% (20)	23% (13)	9% (5)
Totals	32.5% 203	47.8% 299	17.3% 108	2.4% 15

Analysis:

- **68%** at or above expectation.
- 2% increase on EOY 2024.
- Did not meet annual target of 75%.
- 7% increase from mid-year 2025.
- Highest achievement in Year 7 with 75% at or above expectation (66% 2024 as Y6s).
- NZ European is our highest achieving ethnic cohort with 79% followed closely by Asian ethnic group at 77%.
- Māori is ethic group with lowest achievement with 43% below expectation (45% 2024).
- Girls achieving higher than boys. This is common in writing.
- Concerning achievement in Year 5 and 6, they were a concern in 2024 as well.

Mathematics

2025 achievement target: 75% at or above expectation

Progress Towards	Below		At		Above		Total
	No	%	No	%	No	%	No
Asian	38	22%	74	43%	62	36%	174
MELAA	9	35%	14	54%	3	12%	26
Maori	72	41%	76	43%	28	16%	176
NZ/European	18	15%	57	46%	48	39%	123
Pasifika	54	41%	60	46%	17	13%	131
Total	191	30%	281	45%	158	25%	630

	Below		At		Above		Total
	No	%	No	%	No	%	No
Female	100	33%	141	47%	58	19%	299
Male	91	27%	140	42%	100	30%	331
Total	191	30%	281	45%	158	25%	630

13558	Not Yet Within	Within	Above	Well Above
Y0	29% (8)	68% (19)	4% (1)	
Y1	13% (9)	60% (42)	27% (19)	
Y2	30% (25)	47% (39)	23% (19)	
Y3	28% (22)	53% (42)	18% (14)	1% (1)
Y4	31% (25)	36% (29)	25% (20)	9% (7)
Y5	40% (32)	35% (28)	19% (15)	6% (5)
Y6	36% (28)	43% (33)	18% (14)	3% (2)
Y7	28% (21)	42% (32)	18% (14)	12% (9)
Y8	36% (20)	34% (19)	20% (11)	11% (6)
Totals	30.2% 190	44.9% 283	20.2% 127	4.8% 30

Analysis:

- **70%** at or above expectation.
- Did not meet annual target of 75%.
- 1 % increase on EOY 2024.
- 3% increase from mid year 2025.
- Generally stable and comparable achievement across the year levels.
- Pleasing achievement in Y1 87% (92% 2024) .
- NZ European highest achieving ethnic group 85% at or above expectation (84% 2024).
- Māori and Pasifika achievement remains a concern with 41% below expectation and is similar to previous years achievement levels in maths.
- Boys achievement higher than girls.

Attendance

- Our annual target was to have **70%** of our school attending regularly. We ended 2025 with **58%** regular attendance.
- We did not meet this target.

	Regularly attending		Irregular absence		Moderately absent		Chronically absent	
	Number	%	Number	%	Number	%	Number	%
All	317	58	136	25	51	9	42	8
Female	153	59	67	26	21	8	19	7
Male	164	57	69	24	30	10	23	8
Māori	42	40	32	30	17	16	14	13
Other	127	66	49	25	11	6	6	3
Pacific	48	44	30	28	13	12	17	16
Pākehā	100	71	25	18	10	7	5	4
Y1	14	47	5	17	2	7	9	30
Y2	30	44	23	34	8	12	7	10
Y3	45	55	17	21	13	16	7	9
Y4	45	58	22	29	4	5	6	8
Y5	54	68	17	21	7	9	2	3
Y6	48	64	14	19	9	12	4	5
Y7	36	58	16	26	7	11	3	5
Y8	45	63	22	31	1	1	4	6

Our termly regular attendance % were as follows:

	Regular attendance 2025	Regular attendance 2024	Regular attendance 2023
Term 1	62%	62%	56%
Term 2	58%	57%	44%
Term 3	55%	52%	49%
Term 4	55%	58%	51%

- Māori and Pasifika ethnic groups had the highest proportion of students with chronic absence (attending less than 70% of the time).
- Transient families made up a significant portion of our chronic absentees. Families who had moved out of area, and had not enrolled at another school, or those who lived in semi-permanent arrangements with extended family members (e.g. living with grandparents or aunties temporarily).
- We engaged C.E.A.T attendance services to support us with chronic absence families.

Next steps

- Use teacher-parent partnership as the first and most important channel for promoting regular attendance. Using whanaungatanga hui, SLCs, and other informal opportunities to engage in a positive way.
- SLT and Admin action will involve more serious and formal processes.
- Principal positive reinforcement and messaging in newsletters using statistics to support.
- Māori and Pasifika learners are agreed target learner groups for teams. Attendance will fall into the work teams will be doing to improve achievement outcomes.

EVALUATION OF SCHOOL'S STUDENT PROGRESS AND ACHIEVEMENT

Across 2025, students at Ōpaheke made steady progress in the core areas of reading, writing, and mathematics. Even though we didn't reach all of the achievement targets we set for the year, the data shows clear improvement in several year levels and across specific groups of students. These gains give us good direction for where to focus our teaching efforts next.

Attendance has lifted compared with 2024, which is positive, but it remains an area that needs ongoing work. With our roll continuing to grow and more families moving in and out of the area, we expect attendance pressures to continue. Māori and Pasifika students remain our lowest-attending groups. Despite this, their achievement data has improved since 2024, suggesting that when they are at school regularly, they make solid progress. These groups will remain a priority for both achievement and attendance targets in 2026.

Beyond the core curriculum, students have continued to do well in a range of other areas. Participation in sport has grown, with more codes available and several students moving on to compete at regional events. Our kapa haka programme continues to strengthen, especially with the addition of a junior rōpū, and our Pasifika performance group is steadily building both numbers and confidence. These programmes continue to play an important role in helping students feel connected to school and proud of who they are.

Overall, while there is still work to do—particularly in attendance and lifting core achievement—the progress made in 2025 gives us a solid foundation and clear direction in 2026.

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	*Yes*
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	*As per our Equal Employment Opportunities Policy the board:* • *appoints a member to be the EEO officer – this role may be taken by the principal.* • *shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.* • *selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude.* • *recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.* • *ensures that employment and personnel practices are fair and free of any bias.* *Yes – we are fulfilling this programme.*
How do you practise impartial selection of suitably qualified persons for appointment?	*Follow School Policy around the appointments process.*
How are you recognising • The aims and aspirations of Māori, • The employment requirements of Māori, and • Greater involvement of Māori in the Education service?	*Follow School Policy around the appointments process.* *We follow our obligations towards the Te Tiriti o Waitangi.*
How have you enhanced the abilities of individual employees?	*PLD and wellbeing support is provided for staff.*
How are you recognising the employment requirements of women?	*Follow School Policy.* *An Equal Employment Opportunities questionnaire is completed by all staff and the Principal ensures action is taken accordingly on the responses.*
How are you recognising the employment requirements of persons with disabilities?	*Follow School Policy.* *An Equal Employment Opportunities questionnaire is completed by all staff and the Principal ensures action is taken accordingly on the responses.*

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?	*Yes*	
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 REPORT

Kiwisport is a Government funded initiative which is used to support students' participation in organised sport.

In 2025, Ōpaheke School received $9,905. The funding was spent on funding sports equipment and bus transport for sports days.

The number of students participating in organised sport is 100% of the school roll.