

MATANGI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



Ministry Number:	1814
Principal:	Kurt O'Connell
School Address:	599 Matangi Road, Matangi, Hamilton
School Postal Address:	PO Box 11, Matangi, Hamilton 3284
School Phone:	07 829 5735
School Email:	Office@matangi.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

MATANGI SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
Financial Statements	
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 20	Notes to the Financial Statements
Other Information	
21 - 23	Independent Auditor's Report
24	Board of Trustees
25	Kiwisport / Statement of Compliance with Employment Policy
26	Principal's Report
27 - 37	Statement of Variance
38 - 41	Evaluation of Student's Progress and Achievements

MATANGI 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.

Hayden James Pirie
Full Name of Presiding Member


Signature of Presiding Member

27/5/2026.
Date:

Kurt Alexander O'Connell
Full Name of Principal


Signature of Principal

27/5/26
Date:

MATANGI SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	2,199,516	1,592,497	1,967,017
Locally Raised Funds	3	259,179	205,350	253,921
Interest income		5,205	1,000	22,869
		<u>2,463,900</u>	<u>1,798,847</u>	<u>2,243,807</u>
Expenses				
Locally Raised Funds	3	136,554	135,357	120,239
Learning Resources	4	1,651,984	1,180,219	1,506,781
Administration	5	228,552	154,284	166,048
Finance		691	978	1,662
Property	6	501,361	345,755	372,135
		<u>2,519,142</u>	<u>1,816,593</u>	<u>2,166,865</u>
Net Surplus / (Deficit) for the year		(55,242)	(17,746)	76,942
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(55,242)</u>	<u>(17,746)</u>	<u>76,942</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.

MATANGI SCHOOL

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

Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Balance at 1 January	420,145	388,376	294,739
Total comprehensive revenue and expense for the year	(55,242)	(17,746)	76,942
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	48,464
Equity at 31 December	364,903	370,630	420,145
Accumulated comprehensive revenue and expense	364,903	370,630	420,145
Reserves	-	-	-
Equity at 31 December	364,903	370,630	420,145

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.

MATANGI 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	387,462	292,250	672,800
Accounts Receivable	8	112,270	120,000	139,143
GST Receivable		4,747	15,000	47,385
Prepayments		18,043	8,500	11,651
Inventories	9	258	500	258
Investments	10	-	50,000	54,463
Funds receivable for Capital Works Projects	16	-	-	519
		522,780	486,250	926,219
Current Liabilities				
Accounts Payable	12	151,259	145,000	325,575
Revenue Received in Advance	13	2,190	5,000	8,980
Finance Lease Liability	15	2,338	15,000	9,231
Funds held for Capital Works Projects	16	94,201	50,000	288,088
		249,988	215,000	631,874
Working Capital Surplus/(Deficit)		272,792	271,250	294,345
Non-current Assets				
Property, Plant and Equipment	11	126,235	124,660	149,026
		126,235	124,660	149,026
Non-current Liabilities				
Provision for Cyclical Maintenance	14	29,613	25,280	21,104
Finance Lease Liability	15	4,511	-	2,122
		34,124	25,280	23,226
Net Assets		364,903	370,630	420,145
Equity		364,903	370,630	420,145

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

MATANGI 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		513,017	451,981	502,711
Locally Raised Funds		271,540	264,223	280,754
Goods and Services Tax (net)		42,642	(12,000)	(41,901)
Payments to Employees		(417,412)	(451,544)	(402,923)
Payments to Suppliers		(540,587)	(160,975)	(50,614)
Interest Paid		(697)	(978)	(1,662)
Interest Received		6,398	1,000	22,405
Net cash from Operating Activities		(125,099)	91,707	308,770
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(17,871)	39,040	(33,627)
Proceeds from Sale of Investments		54,463	50,000	(3,172)
Net cash from Investing Activities		36,592	89,040	(36,799)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	48,464
Finance Lease Payments		(4,504)	5,000	(7,736)
Funds Held on Behalf of Third Parties		(192,327)	48,500	171,966
Net cash from Financing Activities		(196,831)	53,500	212,694
Net increase/(decrease) in cash and cash equivalents		(285,338)	234,247	484,665
Cash and cash equivalents at the beginning of the year	7	672,800	58,003	188,135
Cash and cash equivalents at the end of the year	7	387,462	292,250	672,800

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.

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Matangi 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 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 publicly 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.

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. Cyclical maintenance is disclosed at note 14.

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

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 20b.

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.

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

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

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprise 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 not trivial.

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

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.

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 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	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Library resources	12.5% Diminishing value
Leased assets	Term of the Lease

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

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 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

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 up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

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 Revenue and Expense.

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

p) Provision for Cyclical Maintenance

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

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

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

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

r) 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.

s) Budget Figures

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

t) 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.

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	509,994	449,981	499,598
Teachers' Salaries Grants	1,356,297	889,899	1,209,706
Use of Land and Buildings Grants	328,725	250,617	252,313
Other Government Grants	4,500	2,000	5,400
	2,199,516	1,592,497	1,967,017

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 & Bequests	26,513	25,000	24,871
Fees for Extra Curricular Activities	36,338	45,000	48,787
Fundraising & Community Grants	14,404	15,000	28,511
Other Revenue	175,985	119,500	140,948
Trading	5,939	850	10,804
	259,179	205,350	253,921
Expenses			
Extra Curricular Activities Costs	34,386	45,900	31,599
Fundraising & Community Grant Costs	4,175	8,500	629
Trading	4,488	2,300	7,618
Other Locally Raised Funds Expenditure	93,507	78,657	80,393
	136,554	135,357	120,239
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	122,625	69,993	133,682

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	25,994	33,366	26,701
Information and Communication Technology	11,064	10,000	5,686
Other Learning Resources	1,327	1,700	1,405
Employee Benefits - Salaries	1,562,812	1,082,853	1,416,994
Staff Development	10,122	16,000	14,332
Depreciation	40,666	36,300	41,663
	1,651,984	1,180,219	1,506,781

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fee	11,065	6,148	9,353
Board Fees and Expenses	67,589	8,300	9,908
Operating Lease	1,007	1,050	660
Other Administration Expenses	25,243	27,646	24,829
Employee Benefits - Salaries	117,912	106,140	114,728
Insurance	2,647	-	2,778
Service Providers, Contractors and Consultancy	3,089	5,000	3,792
	<u>228,552</u>	<u>154,284</u>	<u>166,048</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	26,040	27,000	21,211
Cyclical Maintenance Provision	8,509	4,176	21,104
Heat, Light and Water	19,128	10,300	19,781
Rates	4,484	3,612	3,916
Repairs and Maintenance	51,700	6,000	22,244
Use of Land and Buildings	328,725	250,617	252,313
Other Property Expenses	40,026	22,600	18,020
Employee Benefits - Salaries	22,749	21,450	13,546
	<u>501,361</u>	<u>345,755</u>	<u>372,135</u>

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

7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Current Account	250,702	292,250	210,834
Bank Call Account	136,760	-	461,966
Cash and cash equivalents for Cash Flow Statement	<u>387,462</u>	<u>292,250</u>	<u>672,800</u>

Of the \$387,462 Cash and Cash Equivalents, \$94,201 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2025 on Crown owned school buildings under the School's Five Year Property Plan. See note 16.

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	7,190	-	26,342
Receivables from the Ministry of Education	3,764	-	2,287
Interest Receivable	5	-	1,198
Teacher Salaries Grant Receivable	101,311	120,000	109,316
	<u>112,270</u>	<u>120,000</u>	<u>139,143</u>
Receivables from Exchange Transactions	7,190	-	27,540
Receivables from Non-Exchange Transactions	105,080	120,000	111,603
	<u>112,270</u>	<u>120,000</u>	<u>139,143</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	258	500	258
	<u>258</u>	<u>500</u>	<u>258</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	-	50,000	54,463
Total Investments	<u>-</u>	<u>50,000</u>	<u>54,463</u>

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Building Improvements	17,530	2,436	-	-	(5,285)	14,681
Admin Furniture and Equipment	32,075	6,071	-	-	(7,847)	30,299
Classroom Furniture & Equipment	75,075	-	-	-	(15,744)	59,331
Information and Communication	9,612	4,554	-	-	(3,490)	10,676
Leased Assets	8,736	4,814	-	-	(7,546)	6,004
Library Resources	5,998	-	-	-	(749)	5,249
Balance at 31 December 2025	149,026	17,875	-	-	(40,661)	126,240

The net carrying value of furniture and equipment held under a finance lease is \$6,004 (2024: \$8,736).

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	2025	2025	2024	2024	2024
	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	94,483	(79,802)	14,681	92,049	(74,519)	17,530
Admin Furniture and Equipment	143,485	(113,186)	30,299	137,416	(105,341)	32,075
Classroom Furniture & Equipment	225,698	(166,372)	59,326	225,698	(150,623)	75,075
Information and Communication	78,023	(67,347)	10,676	73,467	(63,855)	9,612
Leased Assets	43,788	(37,784)	6,004	38,974	(30,238)	8,736
Library Resources	56,168	(50,919)	5,249	56,168	(50,170)	5,998
Balance at 31 December	641,645	(515,410)	126,235	623,772	(474,746)	149,026

12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	27,242	145,000	195,567
Accruals	9,471	-	7,853
Employee Entitlements - Salaries	110,692	-	118,697
Employee Entitlements - Leave Accrual	3,854	-	3,458
	151,259	145,000	325,575
Payables for Exchange Transactions	151,259	145,000	325,575
	151,259	145,000	325,575

The carrying value of payables approximates their fair value.

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Other	2,190	5,000	8,980
	<u>2,190</u>	<u>5,000</u>	<u>8,980</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	21,104	21,104	-
Increase/ (decrease) to the Provision During the Year	8,509	4,176	21,104
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>29,613</u>	<u>25,280</u>	<u>21,104</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	29,613	25,280	21,104
	<u>29,613</u>	<u>25,280</u>	<u>21,104</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.

15. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	2,785	15,000	9,821
Later than One Year and no Later than Five Years	5,027	-	2,211
Future Finance Charges	(963)	-	(678)
	<u>6,849</u>	<u>15,000</u>	<u>11,354</u>
Represented by			
Finance lease liability - Current	2,338	15,000	9,231
Finance lease liability - Non current	4,511	-	2,123
	<u>6,849</u>	<u>15,000</u>	<u>11,354</u>

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

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 projects is included under cash and cash equivalents in note 7.

	2025	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions/ Transfers	Closing Balances \$
Site Fence Installation	242914	52,310	2,957	(55,267)	-	-
Totara Build	216809	224,536	-	(156,543)	-	67,993
Neuflow Project	242911	(519)	519	-	-	-
Wastewater Pump Station		-	51,060	(49,690)	-	1,370
Targeted Roofing Remedial	242910	-	25,935	(1,097)	-	24,838
Replacing Security System	251482	11,242	-	(11,242)	-	-
Totals		287,569	80,471	(273,839)	-	94,201

Represented by:

Funds Held on Behalf of the Ministry of Education	94,201
Funds Receivable from the Ministry of Education	-
	<u>94,201</u>

	2024	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
AMS Project	213941	(2,406)	-	2,406	-	-
Replacing Security System	251482	-	12,042	(800)	-	11,242
Totara Build	216809	119,164	2,245,236	(2,139,864)	-	224,536
Neuflow Project	242911	(1,155)	29,700	(29,064)	-	(519)
Site Fence Installation	212914	-	52,310	-	-	52,310
Totals		115,603	2,339,288	(2,167,322)	-	287,569

Represented by:

Funds Held on Behalf of the Ministry of Education	288,088
Funds Receivable from the Ministry of Education	(519)
	<u>287,569</u>

17. Related Party Transactions

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

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

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,000	9,908
<i>Leadership Team</i>		
Remuneration	420,502	531,551
Full-time equivalent members	4	5
Total key management personnel remuneration	423,502	541,459

There are 6 members of the Board excluding the Principal. The Board had held 5 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	80 - 90	140 - 150
Benefits and Other Emoluments	2 - 3	4 - 5
Termination Benefits	40 - 50	-

Principal 2

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	50 - 60	-
Benefits and Other Emoluments	1 - 2	-

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
110 - 120	0	1
100 - 110	1	1
	1	2

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

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

19. 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	40 - 50	-
Number of People	1	-

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$395,118 (2024: \$566,400) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
Totara Classroom Build Project	353,824
Site Fence Installation	7,194
Wastewater Pump Station	5,805
Targeted Roofing	28,295
Total	395,118

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 not entered into any operating contracts:
(Operating commitments at 31 December 2024: \$nil)

MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	387,462	292,250	672,800
Receivables	112,270	120,000	139,143
Investments - Term Deposits	-	50,000	54,463
Total Financial assets measured at amortised cost	<u>499,732</u>	<u>462,250</u>	<u>866,406</u>

Financial liabilities measured at amortised cost

Payables	151,259	145,000	325,575
Finance Leases	6,849	15,000	11,353
Total Financial Liabilities Measured at Amortised Cost	<u>158,108</u>	<u>160,000</u>	<u>336,928</u>

23. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Matangi School (the School). The Auditor-General has appointed me, Johann van Loggerenberg using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on pages 2 to 20 that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 27 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, List of Board of Trustees, Principal's Report, Statement of Compliance with Employment Policy, Statement of KiwiSport funding, and Principal's Report.

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

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

Independence

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

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

A handwritten signature in black ink, appearing to read 'JVL', written in a cursive style.

Johann van Loggerenberg
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

MATANGI SCHOOL

Members of the Board

For the year ended 31 December 2025

Name	Position	How position on Board gained	Occupation	Term expired/expires
Karina McLuskie	Parent Rep	Elected Sep 2022	Lawyer	September 2025
Bernard Butler	Principal	Appointed	Principal	May 2025
Brad Ward	Co - Presiding Member	Elected Sep 2022	Community Facilities Team Leader	September 2025
Sarah Bourke	Parent Rep	Elected Sep 2022	Manager	September 2025
Matt Silverton	Co - Presiding Member, Finance	Elected April 2023		September 2025
Sarah Godsall	Acting Principal		Acting Principal	September 2025
Stanley Howell	Parent Rep	Co-opted May 2025	Environment Consultant	September 2025
Hayden Pirie	Presiding Member	Elected Sep 2025	Director	September 2028
Michaela Phillips	Acting Principal	Elected Sep 2025	Acting Principal	December 2025
Kim Andersen	Parent Rep	Elected Sep 2025	Strategy & Growth Manager	September 2028
Andrew Noel	Parent Rep - Finance	Elected Sep 2025	Director	September 2028
Francis Van Den	Parent Rep	Elected Sep 2025	Director	September 2028
Lisa Jane Murray	Parent Rep	Elected Sep 2025		September 2028
Amelia Meertens	Staff Rep	Elected Nov 2024	Teacher	September 2028

MATANGI SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2025

For the year ended 31 December 2025

Kiwisport is a Government funding initiative to support sport for school aged children

Our school received \$3,141 as part of the 2025 operational grant (2024: 3,231) through this initiative we used this money to go towards running our Pool to increase our student participation in swimming exercise.

Matangi School Statement of compliance with employment policy

As of 31st December 2025, Matangi School has ensured the fair and proper treatment of its employees in all aspects of employment by:

- Confirming that policies and procedures relating to personnel have been reviewed.
- Confirming that it meets the requirements identified as best practice.
- Confirming that at all times it aims to be a good employer, complying with the conditions stated in all employee contracts.
- Confirming that all employees are treated fairly according to the skill, abilities and qualifications bring without bias.
- Confirming that it meets all its Equal Employment Opportunities requirements.

Principal's Report

Tēnā koutou e te whānau,

As we reflect on the past year at Matangi School, there is much to celebrate and acknowledge with pride. Our school continues to grow through the strength of our students, staff, whānau, Board, and wider community working together to provide the very best opportunities for all learners.

At the end of 2025, Matangi School welcomed both a newly elected Board and a newly appointed Principal. Together, we remain committed to building strong foundations for the future while ensuring learners and their whānau remain at the centre of education.

Throughout the year, the school has continued to strengthen partnerships between home and school. Parent engagement remained strong through parent teacher interviews, priority learner meetings, community hui, and school events. Reporting and communication processes have also been refined in response to curriculum changes and whānau feedback.

Attendance continues to move in a positive direction, although maintaining consistent attendance throughout the year remains an important focus. The strong link between regular attendance, wellbeing, engagement, and achievement continues to guide our work alongside students and whānau.

The wellbeing of students and staff has remained a priority. Significant work has been undertaken to strengthen behaviour systems, restorative practices, and inclusive support structures. Staff have also engaged in professional learning aligned with PB4L, Trauma Responsive Education, structured literacy, mathematics, assessment practices, and the refreshed New Zealand Curriculum.

We are also proud of the progress made in strengthening culturally responsive practice within the school. Mihi whakatau, karakia, kapa haka, Te Reo Māori professional learning, and partnerships with iwi and whānau continue to strengthen the visibility and authenticity of Te Ao Māori within school life.

The development of our outdoor classroom and Enviro-school initiatives has provided exciting opportunities for authentic environmental learning and student leadership. We also acknowledge the tremendous support of our wider community, whose involvement continues to enrich opportunities for our students.

While there is much to celebrate, schools continue to face challenges including increasing operational costs, attendance expectations, curriculum change, and the growing complexity of student needs. Despite these challenges, the school remains committed to providing a safe, inclusive, and future-focused learning environment for all learners.

Looking ahead, our focus will remain on strengthening attendance, embedding curriculum refresh practices, continuing wellbeing initiatives, strengthening PB4L and restorative approaches, and deepening partnerships with whānau, iwi, and the wider community.

On behalf of the school, I would like to sincerely thank our students, staff, Board members, whānau, and wider community for their ongoing support and commitment to Matangi School. Together, we continue to create meaningful opportunities for all learners to thrive.

Ngā mihi nui,

Kurt O'Connell
Principal
Matangi School

Statement of variance: progress against targets

Strategic Goal 1: Our People, Iwi
Learners with their whaanau are at the centre of education

Annual Target/Goal 1: Matangi School has an authentic connection with our local iwi - Ngaati Hauaa As per the annual implementation plan				
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the source of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
<p>Further develop relationships with Te iti o Hauaa te marae.</p> <p>Teachers prioritise the identity and contexts for every learner.</p> <p>Integrating elements of students identity into their curriculum, teaching and learning programmes.</p> <p>Adam Whauwhau is consulted on the ways that the iwi and members of Te iti o Hauaa would like to be involved at Matangi School and the different events that they would like to attend.</p> <p>Whaanau hui held each term. Te Ao Maori unit holder to call all whaanau to personally invite. Whaanau Hui information is summarised so that our Maori community know what was discussed and have the opportunity to reflect and add more information.</p>	<p>Relationships to Ngaati Hauaa were further developed through invitations to schools events.</p> <p>Student and whaanau voice were actively gathered and used to inform school direction and priorities.</p> <p>Staff continued to build staff capability in Te Ao Maori through learning opportunities and staff discussions.</p> <p>Opportunities for students to engage in culturally authentic experiences were also expanded through carving programmes, kapa haka presentations, and planning for a whole-school marae visit. Students who identify as Maori were provided with opportunities to see their culture reflected and celebrated within school life, supporting belonging, engagement, and pride in identity.</p>	<p>Student voice collected from students who identify as Maori (7 March).</p> <p>Whaanau hui held to gather whaanau and student perspectives (13 March).</p> <p>Adam Whauwhau invited to attend Whaanau Hui and consulted regarding iwi involvement in school events and planning.</p> <p>Leadership hui involving Adam Whauwhau, Daniel Marotta, and Robert Naumann to plan for a community hui (1 May).</p> <p>Consultation with Adam Whauwhau regarding tikanga for Sarah speaking during the mihi whakatau (1 May).</p> <p>Teacher Only Day presentation delivered by Nathan Riki (30 May).</p> <p>Te Ao Maori staff meeting reflecting on priorities for Maori learners (3 June).</p> <p>Four students participated in the Tipu Ako Carving Course.</p>	<p>While progress was made in strengthening relationships with Ngaati Hauaa and increasing culturally responsive practices, engagement from the wider Maori community at Whaanau Hui did not yet consistently reach the target of 50% participation.</p> <p>The school established stronger consultation processes and cultural opportunities for students; however, embedding learner identity consistently across all planning and teaching programmes remains an ongoing area for development.</p> <p>Some planned initiatives, such as the marae visit, required extensive preparation and we are looking to do this in 2026 once staff have been welcomed on.</p> <p>Te Ao Maori led resigned and a new leader was only established at the beginning of Term 2, 2026.</p>	<p>The school will continue strengthening partnerships with Ngaati Hauaa and Te iti o Hauaa Marae through regular consultation, shared planning, and increased iwi participation in school events and curriculum experiences.</p> <p>A continued focus will be placed on increasing whaanau engagement by maintaining personal invitations, improving communication following Whaanau Hui, and creating opportunities for whaanau voice to shape school direction.</p> <p>Staff will continue building capability in culturally responsive practice and integrating student identity, language, and culture into planning and teaching programmes. Professional learning in Te Ao Maori and tikanga will remain a priority.</p> <p>The school will further develop authentic cultural learning opportunities for students, including marae experiences, carving programmes, kapa haka, and collaboration with neighbouring schools. Consideration will also be given to embedding these priorities into the next annual implementation plan to ensure sustained progress and accountability.</p>

		<p>Carving ceremony held at Matangi School.</p> <p>Budget allocated for four students to continue participation in 2026.</p> <p>Collaboration with Tauwhare, Tauhei, and Newstead schools.</p> <p>Students worked with Pene to prepare kap a haka performances for Prize giving.</p> <p>Senior leadership worked alongside Adam Whauwhau to organise a whole-school marae visit in Term Four, including staff and student preparation around protocol and tikanga.</p>		
--	--	--	--	--

Annual Target/Goal: 2: Whānau is consulted and informed on student progress and achievement
As per the annual implementation plan

<p>Practice whaka whānau tangata each team utilising formal and informal opportunities</p> <ul style="list-style-type: none"> Share responsibility for goal setting and student achievement Teachers are clear on what goals students are working towards and how these connect to the progress outcomes in Te Mataiaho. Includes meetings, events, phone calls and emails <p>Parents are informed about the changes to the curriculum, reporting and teaching in a timely manner.</p> <p>Develop a consistent school-wide approach to using Hero and Hero Posts to share learning and goals with whānau.</p> <p>Empower whānau by having regular and clear communication.</p>	<p>Matangi School strengthened communication and partnerships with whānau through a range of formal and informal opportunities throughout the year. Parent and caregiver engagement was prioritised through interviews, meetings, information evenings, phone calls, emails, and ongoing communication via Hero.</p> <p>A more consistent approach to reporting student progress and achievement was developed, including clearer alignment to Te Mōtaiaho and updated reporting processes. Staff worked collaboratively to ensure reporting language, goals, and assessment practices reflected curriculum changes and could be communicated clearly to whānau.</p> <p>Priority learner meetings ensured targeted support for students requiring additional assistance and strengthened partnerships between teachers and families in supporting student achievement.</p> <p>Parents were better informed about curriculum changes, assessment updates, and new reporting approaches through information evenings, meetings, and planned support documents explaining reporting language, graphs, and progress indicators.</p>	<p>Senior Leadership Team reviewed and adjusted parent-teacher interview timing based on parent feedback to ensure earlier communication about student progress (23 December).</p> <p>“Meet the Teacher” evening held to share school priorities, curriculum focus areas, and key information with whānau (19 February).</p> <p>Parent-teacher interview template developed by Amelia to support structured conversations around student goals, evidence of learning, and progress (11 March).</p> <p>Parent-teacher interviews held on 19–20 March.</p> <p>91% of students had interviews booked during parent-teacher interview evenings.</p> <p>Whānau unable to attend interview evenings were</p>	<p>The school achieved strong engagement with parent-teacher interviews, with 91% participation, although this was slightly below the target of 100% engagement. A range of factors, including availability and scheduling challenges for some whānau, impacted attendance. However, staff made significant efforts to follow up with families through alternative meetings and phone calls.</p> <p>The target of 70% engagement in wider consultation processes is still developing as systems for tracking engagement and recording communication consistently across the school are being refined. Further work is needed to ensure all informal and formal interactions are accurately documented.</p> <p>Curriculum and reporting changes required significant staff preparation and moderation to ensure consistency and clarity before information was shared with whānau.</p>	<p>Next year, the school will continue strengthening partnerships with whānau through clear, timely, and consistent communication about student learning, achievement, and wellbeing.</p> <p>A continued focus will be placed on improving systems for tracking and recording whānau engagement, including formal and informal communication. Staff will continue developing consistent school-wide expectations around Hero posts, learning updates, and recording parent conversations.</p> <p>The school will further support whānau understanding of Te Mōtaiaho, assessment, and reporting changes through information evenings, explanatory resources, and ongoing opportunities for discussion.</p> <p>Priority learner meetings and targeted communication with families of students requiring additional support will remain a key focus. Consideration will also be given to embedding these actions into the next annual implementation plan to ensure ongoing improvement in whānau engagement and communication practices.</p>
---	---	--	---	---

<p>Actions</p> <p>Adjusting the timing and structure of parent teacher interviews based on whānau feedback.</p> <p>Holding Meet the Teacher evenings to strengthen communication and understanding of school priorities.</p> <p>Developing new parent interview templates focused on student goals, evidence of learning, and next steps.</p>	<p>Staff developed greater consistency in the way goals and student progress were discussed and documented. The use of structured interview templates supported more focused learning conversations centred on evidence and student progress rather than solely summative assessment data.</p> <p>The school also focused on improving the way learning, goals, and student successes were shared through Hero and parent meetings, ensuring whānau were informed and empowered to support learning at home.</p>	<p>contacted and alternative meetings or phone conversations arranged.</p> <p>Leadership discussed holding a parent information evening regarding curriculum changes and reporting updates (2 May).</p> <p>Reporting processes updated and moderated using new curriculum goals.</p> <p>Development of support documents to explain reporting language, graphs, and progress indicators for whānau.</p> <p>Priority learner meetings completed by the end of Week 6 to discuss student progress, next steps, and home support strategies.</p> <p>Reports published on 25 July.</p> <p>Parent interviews held on 30–31 July to discuss student progress and achievement.</p> <p>Additional priority learner meetings held with families of students working below expectations.</p> <p>End-of-year reports and 2026 class placements shared in Week 10.</p> <p>Consultation intentions and feedback shared with the Board.</p>	<p>The school identified the need to further strengthen systems for recording and tracking whānau engagement to ensure consistency across the school. Curriculum changes also required additional staff support and parent communication to help unpack new reporting language and expectations.</p> <p>Developing authentic iwi partnerships and cultural understanding continues to be an evolving journey requiring ongoing consultation, planning, and professional learning.</p>	<p>Continuing to strengthen whānau engagement and communication around student achievement.</p> <p>Embedding refreshed curriculum reporting and moderation practices.</p> <p>Further developing systems for tracking whānau engagement and priority learner support.</p> <p>Continuing professional learning in literacy, assessment, PB4L, and curriculum implementation.</p>
<p>Outcomes included:</p> <p>Improved whānau engagement and communication regarding student achievement and progress.</p> <p>Earlier and more meaningful conversations with families about student learning.</p> <p>Increased consistency in teacher judgement and moderation practices across the school.</p>	<p>Evidence used to determine outcomes included:</p> <p>Parent teacher interview participation data.</p> <p>Priority learner meeting records and follow-up communication.</p> <p>Staff meeting notes and professional learning records.</p>	<p>The school identified the need to further strengthen systems for recording and tracking whānau engagement to ensure consistency across the school. Curriculum changes also required additional staff support and parent communication to help unpack new reporting language and expectations.</p> <p>Developing authentic iwi partnerships and cultural understanding continues to be an evolving journey requiring ongoing consultation, planning, and professional learning.</p>	<p>Continuing to strengthen whānau engagement and communication around student achievement.</p> <p>Embedding refreshed curriculum reporting and moderation practices.</p> <p>Further developing systems for tracking whānau engagement and priority learner support.</p> <p>Continuing professional learning in literacy, assessment, PB4L, and curriculum implementation.</p>	

<p>Updating reporting processes and moderation practices in line with curriculum changes.</p> <p>Conducting priority learner meetings with whānau to discuss student progress and strategies for support at home.</p> <p>Providing staff professional learning focused on writing, assessment, moderation, behaviour management, and curriculum implementation.</p> <p>Engaging with PB4L facilitators to strengthen behaviour systems and leadership practices.</p> <p>Collecting student and whānau voice from Māori learners and holding whānau hui.</p> <p>Strengthening partnerships with local iwi and marae representatives.</p> <p>Providing authentic cultural opportunities including carving programmes, kapa haka preparation, and planning for marae visits.</p>	<p>Greater staff understanding of effective literacy, assessment, and behaviour practices.</p> <p>Improved alignment between classroom practice and the refreshed curriculum.</p> <p>Stronger relationships and consultation with Māori whānau and iwi representatives.</p> <p>Increased student participation in authentic cultural learning opportunities.</p> <p>The actions undertaken contributed to:</p> <p>Strong levels of whānau engagement, with 91% attendance at parent teacher interviews.</p> <p>More informed and collaborative partnerships between school and home.</p> <p>Increased staff confidence and consistency in teaching and assessment practices.</p> <p>Strengthened cultural responsiveness and visibility of Te Ao Māori within the school.</p> <p>Enhanced opportunities for Māori learners to connect with their identity, language, and culture.</p> <p>Greater alignment between leadership decisions, strategic planning, and evidence-based best practice.</p>	<p>Curriculum moderation and assessment discussions.</p> <p>Student and whānau voice collected through hui and consultation.</p> <p>PB4L facilitation and leadership discussions.</p> <p>Participation in cultural programmes including carving and kapa haka.</p> <p>Strategic planning and leadership reflection meetings.</p>	<p>Some initiatives, such as whole-school marae engagement and embedding refreshed curriculum practices, remain works in progress and will continue into the following year.</p>	<p>Deepening partnerships with iwi and Māori whānau.</p> <p>Continuing authentic cultural opportunities for students, including marae-based learning experiences.</p> <p>Building staff confidence and understanding in tikanga and Te Ao Māori.</p> <p>Aligning strategic goals and annual planning with ongoing student achievement, wellbeing, attendance, and cultural responsiveness priorities.</p>
---	--	--	--	---

Strategic Goal 2: Our Place, Turangawaewae
Our environment provides opportunities and outcomes for every learner.

Annual Target/Goal: Enhance our environment to ensure it provides safe, equitable, exciting and meaningful learning environments

As per the annual implementation plan

<p>Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i></p>	<p>What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i></p>	<p>Evidence <i>This is the sources of information the board used to determine those outcomes.</i></p>	<p>Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i></p>	<p>Planning for next year— where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i></p>
---	--	--	---	--

<p>Enhance staff wellbeing.</p> <p>Prioritise a safe environment for all - everyone has a voice and opinions are valued and respected (adults and children)</p> <p>Provide opportunities for student leadership and whole school involvement in enhancing the school environment</p> <p>Learning utilises our local environment and native area.</p> <p>Reflecting on the local spaces that we can use and utilise.</p> <p>Embed Teiwhiri values into all aspects of school life.</p> <p>Reflecting on how we respond to behaviours.</p>	<p>Matangi School continued to strengthen both the physical and relational learning environment to support student wellbeing, engagement, and belonging. Significant work was undertaken to improve behaviour management systems, embed school values, enhance student leadership opportunities, and develop learning spaces that connect students with the local environment.</p> <p>Staff wellbeing and student wellbeing remained a priority throughout the year. The school reviewed wellbeing and behaviour practices, strengthened systems for responding to behaviour, and provided professional development to build staff capability in trauma-responsive and inclusive practice.</p> <p>Students were given authentic leadership opportunities through Enviro leadership roles, Kaitiaki days, and involvement in designing and enhancing learning environments, including the development of the outdoor classroom in the nga here area.</p> <p>The review and refinement of school wellbeing and behaviour systems resulted in a clearer and more consistent school-wide approach that better reflects the school's vision and values. Updated behaviour management systems and improved data tracking enabled staff to respond more effectively and consistently to student needs.</p> <p>Professional development with Daniel Matietta and trauma-responsive education workshops strengthened staff understanding of behaviour, regulation, autism support, and ADHD support. This contributed to more inclusive and supportive classroom environments.</p> <p>The development of the sensory space provided additional support for students requiring regulation and sensory breaks, helping improve engagement and wellbeing for identified learners.</p>	<p>Student leaders and Enviro leaders announced at school assembly, with leadership development supported by Amela (28 February). Staff wellbeing policy reviewed, and discussed by staff, led by Amela during Pitopito Korero (18 March). Sarah met with PB4L educator Daniel Matietta to plan leadership and behaviour-focused professional learning (19 March).</p> <p>Sensory space developed by Kat, including a plan outlining student access and use during term 1. Leadership team met with Daniel Matietta to review behaviour management systems and identify next steps, including developing a school-wide kaupapa and improving behaviour data systems (9 April).</p> <p>Behaviour management data tags updated to better reflect student behaviour trends and improve data collection (29 April).</p> <p>Outdoor classroom in the nga here area completed, designed by students and built by New Image Homes (30 April).</p> <p>School behaviour policy updated by staff to better align with the school vision and values.</p> <p>Four teachers participated in professional development focused on Trauma Responsive Education, autism supports, ADHD supports, and nervous system regulation.</p> <p>Outdoor classroom opening held on 8 August with community contributors invited, including Matangi Garden Club, Matangi Community members, Tamahere Lions, and New Image Homes.</p> <p>Kaitiaki days coordinated successfully by Amela, with participation from all classes.</p> <p>Enviro Group representatives visited other Enviro schools and hosted visiting schools at Matangi School. Students participated in harvesting vegetables, setting pest traps, and natural craft activities in the outdoor classroom.</p>	<p>Some initiatives, including embedding consistent school-wide behaviour systems and fully integrating the revised values approach, are ongoing and require continued implementation over time.</p> <p>The development of systems for recording and analysing behaviour data is improving but still requires ongoing refinement to ensure consistency and effectiveness across the school.</p> <p>While the sensory space has been established successfully, further development of processes and staff understanding around its use may continue into next year to maximise impact for students.</p> <p>The "back to work" transition planning identified in the indicators of success was not specifically evidenced within the documentation provided and may require further formalisation moving forward.</p>	<p>Next year, the school will continue embedding consistent wellbeing and behaviour management practices aligned with the school vision, values, and PB4L approaches. Continued work with PB4L and an introduction of Mfitey to support student and staff wellbeing.</p> <p>The school will continue developing student leadership opportunities, particularly within environmental and sustainability initiatives, to foster student agency and connection to the local environment.</p> <p>Further development and use of the outdoor classroom, nga here area, and sensory spaces will support authentic, engaging, and inclusive learning experiences.</p> <p>The school will also continue reviewing systems and policies related to staff wellbeing, student wellbeing, and behaviour management to ensure they remain responsive and effective. Consideration will be given to including these priorities within the next annual implementation plan to support ongoing development and sustainability.</p>
--	---	--	---	--

Annual Target/Goal: Attendance - the Government has set a target: by 2023, 80% of students are present for more than 90% of the term
As per the annual implementation plan

<p>Respond to absences and address barriers to attendance and learning. Engage students and whānau in a variety of ways to improve attendance</p> <ul style="list-style-type: none"> • Demonstrating care and warmth towards every child and their whānau • Promoting 'every day matters' • Monitoring and following up on absences • Utilise the CoL attendance lead 	<p>Matangi School strengthened systems and processes for monitoring attendance, responding to absences, and supporting students and whānau to improve attendance outcomes. The school worked closely with the Community of Learning (CoL) attendance lead and external support personnel to develop a more proactive and supportive approach to attendance management.</p> <p>A strong focus was placed on identifying barriers to attendance, engaging with whānau, and ensuring students felt connected and supported at school. Attendance conversations and pastoral support processes became more intentional and consistent throughout the year.</p> <p>The school also began developing a formal attendance management plan and explored transition processes for students returning after extended absences or illness.</p> <p>Conversations with whānau of students with low attendance helped identify barriers impacting attendance and enabled the school to provide targeted support and encouragement. These collaborative approaches strengthened home-school partnerships around attendance expectations.</p> <p>The school responded to parent feedback regarding tutoring during school hours, leading to discussions about scheduling support outside school time where possible to minimise disruption to attendance and classroom learning.</p> <p>Support from Sandra Jeffery and the attendance service strengthened staff understanding of attendance processes and informed the development of a Matangi School Attendance Management Plan for implementation in 2026.</p>	<p>In Term One, 37 students were identified as attending less than 90% of the term.</p> <p>Teachers discussed attendance barriers with students, including tutoring during class time and absences due to illness.</p> <p>Email correspondence with Sandra Jeffery regarding approaches other schools use to support students transitioning back after illness (13 March).</p> <p>Sarah met with Sandra Jeffery to discuss support for improving attendance, resulting in weekly meetings with Amy and Sarah (2 April).</p> <p>Ongoing fortnightly meetings held with Sandra Jeffery throughout the year to review attendance concerns and seek guidance.</p> <p>Conversations held with whānau of students attending less than 50% of the time to discuss supports and reduce barriers to attendance.</p> <p>Parent hui held regarding tutoring during school time, with feedback indicating a preference for tutoring outside school hours.</p> <p>Targeted support provided to students with low attendance to remove barriers and encourage more regular attendance.</p> <p>Sarah met with Sandra Jeffery to discuss development of a Matangi School Attendance Management Plan to be completed by Term One 2026 (27 August).</p> <p>Attendance improved during Term Four.</p>	<p>The school did not yet achieve the government attendance target of 80% of students attending more than 90% of the term. A number of factors impacted attendance throughout the year, including illness, student wellbeing needs, family circumstances, and the timing of external tutoring programmes during school hours.</p> <p>While attendance improved in Term Four, a significant number of students remained below the target threshold earlier in the year. The school identified the need for more formalised systems and clearer attendance management processes to ensure consistent follow-up and support.</p> <p>The development of the STAR framework a d a p t a t i o n and the formal attendance transition policy is still in progress and will continue into 2026.</p> <p>Holidays during term time and sickness continue to be our main reason students are away from school.</p>	<p>Next year, the school will implement the Matangi School Attendance Management Plan to provide clearer systems, expectations, and processes for monitoring and responding to attendance concerns.</p> <p>The school will continue working closely with attendance services, whānau, and external agencies to identify and reduce barriers preventing regular attendance.</p> <p>A stronger focus will be placed on early intervention, transition support following extended absences, and consistent documentation of attendance conversations through pastoral care systems.</p> <p>The school will also continue promoting positive attendance messaging, including "every day matters," while maintaining caring and supportive relationships with students and whānau.</p>
---	---	--	--	---

		<p>Michaela and Sarah began developing the 2026 attendance plan.</p> <p>Collaboration with the attendance officer supported improved attendance for a family experiencing ongoing attendance challenges.</p>		
<p>Annual Target/Goal: Embed our Vision, Whakamana Aakonga, and our Tui-riffic values into all aspects of school life <i>As per the annual implementation plan</i></p>				
<p>We will promote and celebrate our vision and values by:</p> <ul style="list-style-type: none"> Students articulating how they are demonstrating the Tui-riffic values in their daily learning and play with others. Celebrations of our learning will be shared regularly across our communication platform Hero Students, staff and whānau demonstrate, vocalise and hold themselves accountable for the Matangi Tui-riffic Values throughout the school day. <p>Teams collaboratively evaluate the impact our actions are having on sustaining a positive culture of learning.</p> <ul style="list-style-type: none"> Agree on key actions to sustain our positive culture of learning Identify further opportunities to enhance school processes, practices and actions that support 	<p>Throughout the year, Matangi School continued to strengthen the visibility and understanding of <i>Whakamana Aakonga</i> and the Tui-riffic values across school life. Staff, students, and whānau engaged in ongoing conversations about what empowered learners and positive school culture look like at Matangi School.</p> <p>The school introduced a consistent school-wide values focus, where specific values were highlighted fortnightly and celebrated during assemblies. Teachers also began creating more opportunities for explicit teaching and discussion of values through Hauora learning and classroom programmes.</p> <p>Leadership and staff regularly reflected on the effectiveness of school-wide practices, behaviour approaches, and values implementation to identify next steps and areas for improvement.</p> <p>Staff developed a clearer shared understanding of what <i>Whakamana Aakonga</i> looks like in practice and reflected on the teaching approaches needed to empower learners. Discussions during teacher-only days and leadership meetings strengthened consistency in expectations and language around the school values.</p> <p>The fortnightly values focus and celebration of students demonstrating Tui-riffic values increased the visibility of the values within the school environment. Students were encouraged to recognise and discuss how values could be demonstrated in learning, relationships, and play.</p> <p>Whānau engagement with the school values was supported through communication in newsletters and reminders, including prompts and questions families could use to discuss values at home.</p> <p>Community consultation provided feedback on the relevance and clarity of the school values and how</p>	<p>Teacher Only Day focused on unpacking the vision <i>Whakamana Aakonga</i>, what empowered learners look like at Matangi School, and identifying practices staff should continue, stop, and begin (29 January).</p> <p>Staff unpacked the Tui-riffic values and explored what these values look like in action across the school (29 January).</p> <p>Fortnightly school-wide values focus introduced through Monday Pito Pito Kōrero sessions during odd weeks in Term One.</p> <p>Students demonstrating the focus value were recognised and celebrated during Friday assemblies.</p> <p>Positive feedback gathered regarding the introduction of fortnightly values and celebrations during Term One.</p> <p>Reflection identified the need to further utilise Hauora time for explicit teaching and discussion about the values and their meaning.</p> <p>School values shared through the Principal's report and school reminders, including discussion prompts for whānau (1 May).</p> <p>Community hui gathered feedback on the school values, including whether statements required updating and what values should look like in practice for adults (10 June).</p>	<p>While progress was made in increasing visibility and discussion of the school values, maintaining consistent implementation across all areas of the school remained challenging. Leadership identified this as an ongoing area of development.</p> <p>Efforts to strengthen behaviour expectations and consistency following Term Two resulted in some pushback from parts of the school community, creating uncertainty around the next steps and approach moving forward.</p> <p>Although values were regularly promoted and celebrated, embedding them deeply and consistently into everyday practice for all students, staff, and whānau requires ongoing reinforcement and shared understanding over time.</p> <p>Further professional learning and support are needed to ensure restorative practices, positive classroom culture, and PB4L approaches are consistently implemented across the school.</p>	<p>Next year, the school will continue strengthening the implementation of <i>Whakamana Aakonga</i> and the Tui-riffic values through consistent school-wide expectations, explicit teaching, and restorative practices.</p> <p>Professional learning with Daniel Marietta will continue to support staff in developing healthy classroom culture, PB4L approaches, and restorative practice strategies at the beginning of 2026.</p> <p>The school will further develop opportunities for students to explicitly learn about, reflect on, and demonstrate the school values through Hauora programmes, assemblies, classroom learning, and school-wide initiatives.</p> <p>Whānau and community voice will continue to inform the development and refinement of school values and behaviour approaches to ensure they reflect the aspirations of the Matangi School community.</p> <p>The planned application for the Mitey mental health programme will further support student wellbeing, emotional literacy, and positive school culture.</p>

<p>they are modelled in practice by adults within the school community.</p>	<p>Leadership discussions held regarding behaviour approaches and “values in action” developed during Term Two (29 August).</p> <p>Leadership continued working with Daniel Marotta on PB4L and restorative practice approaches.</p> <p>Planning underway for staff support in developing positive classroom culture at the beginning of 2026.</p> <p>School intends to apply for the Mitey mental health programme through the John Kirwan Foundation.</p>		
---	---	--	--

Strategic Goal 3: Our Practice, Mahi
Quality teaching and leadership make a difference for learners and their whānau

<p>Annual Target/Goal: Te Reo Māori and Tikanga are embedded in the daily life of the school <i>As per the annual implementation plan</i></p>			
<p>Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i></p>	<p>What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i></p>	<p>Evidence <i>This is the sources of information the board used to determine those outcomes.</i></p>	<p>Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i></p>
<p>Unit holder to work across the school to provide PLD to increase and support the use of Te Reo and tikanga.</p> <p>Student, whānau and staff voice is collected and used to develop an action plan to embed Te Reo Māori and Tikanga at Matangi School.</p> <p>Wednesday Wānanga is held each week to provide professional development to all staff at Matangi School.</p>	<p>Professional learning opportunities were established through Wednesday Wānanga sessions, led by the Te Ao Māori unit holder, to build staff confidence in pronunciation, vocabulary, and practical classroom use of Te Reo Māori.</p> <p>Students participated in kapa haka and school pōwhiri processes, while student voice from Māori learners was gathered to help inform future planning and priorities for Māori success at Matangi School.</p> <p>Staff hui and professional discussions encouraged reflection on Māori achievement and what success as Māori should look like at Matangi School. This helped prioritise actions and identify areas for further development.</p> <p>The actions undertaken helped increase awareness and visibility of Te Reo Māori and tikanga within daily school life. Students and staff became more familiar</p>	<p>Closing karakia introduced, with meetings and the school day beginning and ending with karakia (29 January).</p> <p>Mihi whakataua held to welcome new students and staff (7 February).</p> <p>Wednesday Wānanga professional learning sessions initiated by Scott, focusing on pronunciation and classroom use of Te Reo Māori (5 March).</p> <p>Kapa haka began for students (12 March).</p> <p>Scott shared a “Wednesday Wānanga Wishlist” with staff to guide future professional learning content (9 April).</p> <p>Student voice collected from Māori students during Term One to inform future planning and staff discussions.</p>	<p>Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i></p> <p>Next year, the school will prioritise re-establishing leadership and coordination for Te Reo Māori and tikanga development to ensure initiatives are sustained and continue to build momentum.</p> <p>The planned marae visit will be revisited and implemented in 2026, alongside continued development of staff understanding of tikanga and culturally responsive practice.</p> <p>The school will also continue strengthening opportunities for students to engage in kapa haka, waiata, mihi whakataua, and culturally authentic learning experiences.</p> <p>Student, staff, and whānau voice will continue to inform future planning to ensure Te Reo Māori and tikanga are meaningfully embedded across the school. These priorities should remain</p>

<p>with tikanga practices and opportunities to engage with Māori language and culture.</p>	<p>Staff meeting planned to share Māori student voice and reflections with staff.</p> <p>Mihi whakatau held to welcome new students and staff, with Brad Ward invited to speak on behalf of the school (2 May).</p> <p>Staff hui held to reflect on messages shared by Nathan Riki regarding Māori achieving success as Māori and to prioritise goals for Māori learners (3 June).</p> <p>Additional mihi whakatau held for new students (18 July).</p> <p>Planning began for a Term Four marae visit.</p>	<p>part of the next annual implementation plan to support ongoing growth and sustainability.</p>
--	--	--

Annual Target/Goal: Teaching approaches/planning is refreshed in line with government directives, and Te mataiaho to ensure learning reflects NZC
As per the annual implementation plan

<p>Start to explore how we can develop student agency - the learners at the centre of all learning experiences</p> <p>Teams develop learning plans that incorporate clear links to the updated English and Mathematics and Statistic curricula.</p> <p>Developing consistency in strategies and processes of planning, teaching and assessment within and across teams.</p> <p>Numeracy leads develop consistency in strategies and processes of planning, teaching and assessment of maths across teams.</p> <p>By the end of Term 4, each teacher will implement Prime Maths lesson structures, ensuring they consistently use the "teach, do, apply" approach in at least four maths lessons per week.</p> <p>Within School CoL lead and Coaching CoLab educator and develops consistency in strategies and processes of planning, teaching and assessment of writing across teams.</p> <p>Working with a facilitator from Coaching CoLab - unpacking Teaching and Learning to the North-East and what this looks like in our school context.</p>	<p>Matangi School made significant progress in refreshing teaching practice, planning, and assessment approaches to align with government curriculum changes and Te Mātaiaho. Staff engaged in extensive professional learning focused on literacy, mathematics, teaching practice, assessment, and student agency.</p> <p>Teams strengthened curriculum alignment by incorporating updated English and Mathematics curriculum expectations into planning and teaching programmes. Consistency across teams was also prioritised through collaborative professional development, shared planning discussions, and the implementation of common teaching approaches.</p> <p>Professional learning in BSLA (Better Start Literacy Approach), PRIME Mathematics, and writing instruction supported teachers to strengthen evidence-based teaching practices and improve consistency across the school.</p> <p>Professional Growth Cycle (PGC) conversations became more aligned with the school's strategic priorities, with staff reflecting on practice using a "keep, stop, start" model to support continuous improvement.</p> <p>Consistency in mathematics and literacy approaches across teams improved, supporting clearer learning pathways for students and more cohesive teaching practice school-wide.</p>	<p>Teacher Only Day led by Anne Grady focused on literacy teaching and strategies for sharing learning goals and intentions with students (30 January).</p> <p>Tōiara team implemented BSLA structures during Term One.</p> <p>Scott participated in BSLA training for Years 0-3.</p> <p>Kahikatea team participated in BSLA trials for Years 4-6 and were accepted into Cohort 4.</p> <p>Team leaders facilitated a mathematics staff meeting focused on beliefs about mathematics teaching and learning (25 February).</p> <p>Staff meeting led by team leaders explored the PRIME resource and alignment with school beliefs and priorities (4 March).</p> <p>Kahikatea and Rimu teachers participated in professional development with Emma Mahna (13 March).</p> <p>Professional Growth Cycle goals aligned with the strategic plan were created and discussed with Sarah during Term One.</p> <p>Parent-teacher interviews included discussion of refreshed curriculum goals and how these were reflected through Hero reporting (19-20 March).</p>	<p>Strong progress was made toward refreshing teaching approaches and curriculum alignment; however, this work remains ongoing as staff continue building confidence and consistency with the refreshed curriculum expectations.</p> <p>The target of 80% of students achieving at or above expected curriculum levels in writing was not yet achieved, with a achievement data indicating that further acceleration is still required for some learners.</p> <p>Implementing multiple new initiatives simultaneously, including PRIME, BSLA, refreshed curriculum expectations, and changes to assessment and reporting, required significant staff learning and adjustment throughout the year.</p> <p>Consistency across all teams and classrooms continues to develop as teachers refine practice and integrate new approaches into daily teaching.</p>	<p>Next year, the school will continue professional learning and implementation work related to Te Mātaiaho, PRIME Mathematics, BSLA, and effective teaching practice.</p> <p>A continued focus will be placed on strengthening student agency by supporting students to engage with learning goals, reflect on progress, and articulate next steps in their learning.</p> <p>Collaborative planning, moderation, peer observations, and reflective practice will continue to support consistency in teaching, assessment, and curriculum implementation across teams.</p> <p>Professional learning with Aleise Whight and other facilitators will continue to deepen staff understanding of effective teaching strategies and curriculum delivery.</p> <p>Accelerating writing achievement for priority learners will remain a key focus area, with ongoing support through CoL writing leadership, structured literacy approaches, and targeted teaching strategies.</p>
--	---	---	---	--

<p>Students achieving in writing with 80% achieving within or beyond the expected curriculum level. (Currently 62.5%)</p>		<p>Staff engaged in reflective discussions using the "keep, stop, start" model during PGC conversations. PR1ME placement testing used to group students and inform teaching decisions. Teachers attended a PR1ME roadshow to strengthen understanding and use of PR1ME resources (12 June). Kahikatea teachers undertook further professional development and study related to BSLA for Years 4-6. Laura Robinson (CoL Writing Lead) facilitated a staff meeting linking spelling goals from the refreshed curriculum with BSLA Taumata levels to support school-wide consistency (23 July). Teacher Only Day led by Aleise Whight focused on refreshing teaching practice, integrating teaching strategies, and unpacking the "why, how, and when" of effective teaching. Ongoing PLD with Aleise Whight planned for 2026.</p>		
---	--	---	--	--

Annual Target/Goal: Students continue to achieve and make progress across the NZC. Assessment approaches reflect how students and a konga are progressing against the new Year 0 to 6 English and Mathematics curricula.

As per the annual implementation plan

<p>We will work to deepen teacher understanding and use of assessment practices that promote conceptual understanding and learning-to-learn capabilities.</p> <ul style="list-style-type: none"> Teachers use valid and reliable assessment tools to inform individual learners' achievement and next learning steps. Teacher moderation will be used to strengthen the learning process. <p>Professional development for all staff on how to use reliable assessment tools to ensure validity and consistency across the school.</p> <p>Update our priority learner tracking document and use this document to</p>	<p>Matangi School strengthened assessment practices and systems to align with the refreshed English and Mathematics curricula and support improved understanding of student progress and achievement across the school.</p> <p>Teachers and leadership worked collaboratively to refine assessment approaches, strengthen moderation processes, and improve consistency in how achievement information is gathered, analysed, and used to guide teaching practice.</p> <p>The school updated tracking systems, assessment processes, and Hero reporting structures to better reflect the new curriculum phases, goals, and expectations. Staff also engaged in professional learning to strengthen confidence and consistency in the use of assessment tools and teacher judgements.</p>	<p>Priority learner tracking document updated and simplified to allow clearer visibility of all students within each year level and improve monitoring of student progress (Term One). Teams reflected on how to assess against refreshed curriculum goals and discussed the use of student work samples and moderation processes to support OTUs during team meetings. Priority learner tracking documentation updated and completed by the end of the school holidays. Leadership discussions held regarding which assessment tools best support learners and how assessment analysis can better guide teaching practice (2 May).</p>	<p>Strong progress was made toward aligning assessment practices with the refreshed curriculum; however, this work remains ongoing as staff continue building consistency and confidence with new curriculum expectations and assessment approaches, especially with the new SMART tool available from Term Two 2026.</p> <p>The development of a fully embedded Matangi Assessment Schedule is still evolving as the school refines which assessment tools and practices provide the most valid and reliable information for learners.</p> <p>Some assessment systems and moderation practices are still being strengthened to ensure consistency across all year levels and teams.</p>	<p>Next year, the school will continue refining assessment systems, moderation practices, and curriculum-aligned reporting processes to strengthen consistency and reliability across the school.</p> <p>A continued focus will be placed on using assessment information to guide responsive teaching, accelerate progress for priority learners, and support student understanding of their own learning and next steps.</p> <p>The school will further develop and implement the Matangi Assessment Schedule to provide clearer expectations and consistency around assessment practices school-wide.</p> <p>Professional learning related to Ministry of Education assessment strategies and refreshed</p>
---	--	---	--	--

<p>regularly reflect on our priority learners during both staff and team meetings.</p> <p>Student feedback collected in the 'Relationships First Voice Analysis' in Term 3 2024, is reflected on.</p>	<p>The updated priority learner tracking systems enabled staff to more clearly identify student progress, monitor priority learners, and focus discussions on actions needed to accelerate achievement.</p> <p>Teams increasingly used student work samples, moderation discussions, and ongoing classroom evidence to make Overall Teacher Judgements (OTJs) aligned with the refreshed curriculum goals.</p> <p>Professional learning on assessment practices, including running records and writing moderation, improved consistency in assessment approaches across teams and supported greater reliability in teacher judgements.</p> <p>The updating of Hero to align with the refreshed curriculum provided clearer reporting pathways for teachers, students, and whānau regarding student progress and achievement.</p> <p>Mid-year achievement data was collated and analysed to support evaluation, reporting to the Board, and identification of next steps for teaching and learning priorities.</p>	<p>Hero updated to reflect curriculum phases and goals from the refreshed curriculum, with teachers beginning to update student goals using OTJs.</p> <p>Staff hui focused on using and analysing running records consistently across the school (6 May).</p> <p>Writing moderation undertaken using refreshed curriculum goals (27 May).</p> <p>Mid-year student achievement data collated and analysed for reporting to the Matangi Board of Trustees.</p> <p>Priority learner tracking board regularly reviewed and reflected upon.</p> <p>Progress identified across all three curriculum priority areas.</p> <p>Introduction of a new SMART assessment tool and mathematics snapshot assessment across the school.</p> <p>Staff preparing to engage further with Ministry of Education assessment strategies in 2026.</p>	<p>curriculum expectations will continue to build teacher capability and confidence.</p> <p>Priority learner tracking, moderation discussions, and collaborative inquiry into teacher actions that accelerate learning will remain a strong focus within staff and team meetings.</p>
---	---	--	---

Evaluation and analysis of the school's students' progress and achievement

This evaluation and analysis shows how *all* your students have progressed and achieved over the last year. This is different from your statement of variance which reports on the progress your school has made against the targets set out in your annual implementation plan.

The key audience for this continues to be your community so it must be written in a way that they will understand.

If changes to evaluation approaches are needed as part of implementing the updated national curriculum we will communicate these to schools as soon as possible through the Ministry website. Support will be available through your local Ministry office and through your ERO Evaluation Partner.

Your **evaluation and analysis** must:

- Include how your school's students have performed **across the national curricula**.

This means your school considers the impact of your local curriculum, as a whole, on the performance of your students.

While this does not mean each learning area requires its own individual evaluation and analysis, your school needs to be considering how you know students have made expected progress across the learning areas.

The approach to evaluation and analysis is flexible and will reflect the needs of your school's local community; as a starting point, your school could consider the curriculum and assessment priorities that have been laid out in their strategic and annual planning.

Your school will need to draw on good quality assessment information from a range of evidence to evaluate the progress and achievement of students and build a comprehensive picture of student learning across the curriculum. This will be a mix of qualitative and quantitative information. For example, your school might include case studies from learners and whānau, progress in relation to curriculum levels, trends reflected in standardised assessment (such as for literacy and numeracy across the curriculum), NCEA achievement, wellbeing feedback, participation, and attendance.

- Include information relating to **groups of students whose needs have not yet been well met**.
- Protect your student's **personal information**. This is required under the Privacy Act 2020. More information is available about privacy requirements, including [e-learning modules](#), from the [Privacy Commissioner website](#).
- Use simple words (free from jargon where possible) and sentence structures to make information more understandable for your community. A range of resources on writing in plain language is available from [digital.govt.nz](#).

Targets for End of 2025

- Ensure there is no disparity between all students achieving in reading, writing and mathematics with 85% achieving within or beyond.
 - 79% of students are achieving at or above the expected curriculum level in mathematics (mid-year 72% of students were achieving at or above the expected curriculum level)
 - 86% of students are achieving at or above the expected curriculum level in reading (mid-year 72% of students were achieving at or above the expected curriculum level)
 - 67% of students are achieving at or above the expected curriculum level in writing (mid-year 57% of students were achieving at or above the expected curriculum level)

- Lift the disparity between boys and girls in writing so that 85% of boys and girls are achieving within or beyond.
 - 56% of males are achieving at or above the expected curriculum level in writing (mid-year 46% of males were achieving at or above the expected curriculum level)
 - 79% of females are achieving at or above the expected curriculum level in writing (mid-year 70% of females were achieving at or above the expected curriculum level)
- Lift the disparity of achievement for all Māori students so that 85% of Māori students are achieving within or beyond in reading, writing and mathematics.
 - 80% of Māori students are achieving at or above the expected curriculum level in reading (mid-year 61% of Māori students were achieving at or above the expected curriculum level)
 - 68% of Māori students are achieving at or above the expected curriculum level in writing (mid-year 52% of Māori students were achieving at or above the expected curriculum level)
 - 80% of Māori students are achieving at or above the expected curriculum level in mathematics (mid-year 67% of Māori students were achieving at or above the expected curriculum level)
- Lift the disparity between girl and boy achievement in mathematics so that 85% of boys and girls are achieving within or beyond.
 - 79% of males are achieving at or above the expected curriculum level in mathematics (mid-year 72% of males were achieving at or above the expected curriculum level)
 - 78% of females are achieving at or above the expected curriculum level in mathematics (mid-year 71% of females were achieving at or above the expected curriculum level)

Discussion

Staff engaged in a review of student progress across the curriculum. As part of this process, they considered a wide range of reflective questions, including:

- Overall priorities: What 2–3 key areas the school needs to focus on based on the data.
- Future planning: What we will need to do differently in 2026 to meet our achievement targets.
- Equity and progress: What the data shows about Māori student progress in each curriculum area, and which groups have not yet made the progress we expected.
- Patterns and trends: The overall “story” the data is telling about learning this year, including patterns between boys’ and girls’ achievement.
- Gaps and contributing factors: Where the largest achievement gaps are, and what might be contributing to these.
- Impact of teaching practice: How the use of time, grouping, modelling, and specific teaching approaches influenced outcomes.
- Curriculum alignment: How consistent our expectations, moderation processes, and use of the curriculum across the school were.
- Progress over time: How end-of-year data compares to mid-year, and which approaches had the most significant impact on student progress.

This discussion helps us make sure we are taking the time to reflect on what we’re seeing in the data and what we, as a staff, may need to adjust or change.

Reflection on 2025 Targets

- Celebrating our data for the year - even with the introduction of the new curriculum, our expectations remained high, and students continued to make progress across all areas.
- There continues to be a disparity between boys and girls, with boys generally achieving lower than girls in writing.

- The disparity between boys and girls' achievement in mathematics has reduced, showing more equitable outcomes.
- We have met our target of 85% of students achieving at or above in reading, but mathematics and writing are still below our 85% goal, showing areas where we need to continue to accelerate students' achievement.

Comparison of End-of-Year data to Mid-Year Data

- When we compared end-of-year data to mid-year results, we saw significant shifts across all curriculum areas.
 - In all subject areas, the number of students 'exceeding' their curriculum level - the equivalent of a year ahead, has increased, especially in whole school reading data.
 - Boys' reading saw a particularly strong improvement, rising from 67% to 83% at or above.
 - Our improvement in maths (from 72%-79%) was surprising because, at mid-year, some goals had been removed from the data, so for our end-of-year overall teacher judgement (OTJ) the students needed to achieve more.
- We noticed that our mid-year OTJs may have been conservative, where we err on the side of caution and avoid placing students too high. Next year, with the Ministry of Education introducing a SMART assessment tool, it will be interesting to see how this influences our data and our understanding of student achievement.
- One thing to note is that two students were reclassified as Māori between mid-year and end-of-year data collection, which has impacted our Māori data. This is an important context when interpreting shifts in achievement and progress for Māori students.

Impact of Teaching Practice

- PR1ME structured maths helped us be more consistent across classes. The use of the course and practice books meant students were having multiple exposures to the same concepts in different contexts. By streaming maths groups, all students received a full hour of maths instruction each day. PR1ME provides a framework that supported our progression and modelling, while staff PLD led by our numeracy leads reinforced that the books are tools to supplement learning, rather than a programme to follow rigidly.
- Using the new curriculum from the start of the year made a noticeable difference. Its increased specificity helped teachers better understand students' goals, and allowed them to clearly communicate these with whānau. Staff confidence grew steadily as they became more familiar with it. As the teacher's knowledge deepened, staff were better able to support, adapt, and supplement learning as the year went on.
- We used the new curriculum to create a clear rubric that staff used when making their overall teacher judgements (OTJs). This made it easier to identify gaps in student learning.
- BSLA and Taumata time provided targeted, structured literacy teaching that strengthened early literacy skills and helped lift progress.
- Adjusting our bell times to better align teaching across the school in the morning enabled cross-grouping and supported more consistent delivery. This change also helped us stick to the timetable/hour of mathematics a day.
- Moderation meetings as a staff highlighted that our understanding of the writing goals were well aligned across staff, we had a consistency in the judgements that we were making.
- The session Karen led a session on reading assessment, with a focus on how to analyse both running records and PROBE, and use them to inform next teaching steps, has helped to increase consistency when using this assessment tool.

Barriers

- In writing, surface features, particularly spelling, continue to be a barrier for students. The changes in the curriculum have placed greater weighting on these features. As a staff, we are exploring how to adjust this weighting so there is a stronger focus on what the learners are communicating with the reader. Structured literacy approaches are already showing a positive impact on spelling for most learners.
- The summative assessments (running records, PROBE) we currently use to assess reading, do not cover all curriculum goals. This means that many judgements rely on teacher interpretation of what 'achieving' a goal looks like, which can introduce variability in reporting.

- The amount of release teachers have had this year has also affected planning and interventions which can influence student progress. We are exploring how we can utilise our release time to work directly with priority learners and observe other teachers' practice.
- Student attendance continues to be a factor in progress for some learners.

Future Planning

- BSLA and Taumata practices across the school were inconsistent, especially between our phase 1 and phase 2 classes. While our Year 4-6 team engaged in BSLA training, this hasn't continued fully as it was pitched at a higher level than appropriate for most learners. Laura, our literacy lead, is supporting the team to adapt and clarify what structured literacy in our phase 2 classes could look like moving forward.
- Approaches to encouraging agency and reflecting such as 'tickled pink/green for growth' are being utilised across the school. We have noticed an inconsistency in how we are using these. This is an area that we would like to develop so students can engage in meaningful reflection on their learning.
- Our understanding of the curriculum goals continues to grow, especially as we have now received new versions of the English and Mathematics curriculum and the draft curriculums for all other areas (e.g. science, social sciences, the arts etc.). Our work with Aleise has introduced us to Hattie and Marzano's 8 steps for effective teaching, with our first focus being on direct and explicit teaching to strengthen clarity for our learners.
- Writing will continue to be a key focus for the school. We have noticed a shift in the goals from Years 1-2, moving from sharing stories orally to expressing ideas on paper, which is a significant step for our learners. We would like to explore:
 - How to explicitly teach the writing process to students - planning-writing-editing
 - How to ensure rich, engaging contexts for learning while still teaching the specific curriculum goals.
 - Providing Tier 2 support for learners who need targeted intervention.
 - Developing focused learning experiences for boys, ensuring that the learning is connected to their interests and motivates them to engage with writing.
- Next year, we have some strategies we would like to explore and implement to strengthen teaching and learning across the school:
 - Utilise the 8 steps for effective teaching (Hattie/Marzano) - ensuring that our professional growth cycles, observations and noticings link directly to the learning that is happening in this space.
 - Make use of our classroom release time to work with students in the classroom who need extra support.
 - Continue to use moderation processes to ensure consistency and shared understanding of the curriculum goals.
 - Create a set of Matangi exemplars to support teachers and students in understanding curriculum expectations and what quality learning looks like.