2025 Annual Report for Te Aro School

Te Aro School is an inclusive, multicultural full primary school in the heart of Wellington. The school caters for students from Year 0 – 8 and provides a wide and varied curriculum. The school is situated on The Terrace just below Victoria University of Wellington and just above the Cuba Street and Aro Valley communities.

The school has a school roll of approximately 220 children who come from 45 different cultural and ethnic backgrounds. Each year we offer a number of places to international students as we are a signatory to the Ministry's Code for foreign fee-paying students. During 2025 we enrolled one international student. We offered a further six families places as international students for their children. Four students were not granted visas to attend school in New Zealand. Two students were granted visas but their family's circumstances changed and they returned to their country of origin.

As a school community we are proud of and celebrate our school's rich cultural and linguistic diversity.

At Te Aro School, a great deal of importance is placed on the partnership that exists between home and school. Parents are welcome and encouraged to join in with school and classroom activities. During 2025 parents supported a number of school sports teams including touch rugby, futsal, basketball and netball as coaches and managers.During Term 1 parents supported education outside the classroom (EOTC) activities. In Term 3 parents and whānau supported our biennial school production and our junior students in Rūma Tarata participating in a series of swimming lessons at the Aquatic Centre in Kilbirnie.

The school provides a safe and nurturing learning environment where everyone is valued and respected. The use of first names is promoted for all staff, children, and adults.

Te Aro School has had a strong community presence dating back to 1854. We are looking forward to celebrating in April 2029 our 175th jubilee. We are the second oldest primary school in Wellington. The school community participates in the local Te Aro Fair Day in March of each year and the local pre-schools visit the junior classes regularly throughout the school year.

To complement the New Zealand Curriculum, the school provides a wide range of programmes including te reo and tikanga Māori; kapa haka; weekly technicraft classes for our Year 7 and 8 students; first language time; music tuition; environmental education including our Garden to Table programme which includes maintaining our school beehives, vegetable gardens and our orchard; and the opportunity to participate in a number of school sporting teams including touch rugby, basketball, miniball, netball and futsal.

During 2025 we offered Mandarin language and Chinese cultural classes to our students across the school. This was made possible with the return of Mandarin language assistants from China to New Zealand in 2023 after border restrictions were lifted.

Due to our proximity to the central city the school is fortunate to enjoy, with relative ease, all that the city has to offer. We take advantage of local art galleries and museums; local theatre; and the Wellington green belt and waterfront. As a school we are looking forward to the reopening of the City Gallery Wellington Te Whare Toi and the Wellington Central Library Te Matapihi ki te Ao Nui in 2026.

Each year the school has traditionally celebrated a Cultural Celebrations Day (previously called Race Relations Day), New Zealand Music Month in May, Matariki in June, Diwali and the Mid-Autumn Moon festival in September or October. These annual events are much anticipated and always bring visitors and performers to the school.

Student enrolments and student movement

In 2025 we enrolled 64 students and withdrew 24 students during the school year. This withdrawal figure does not include the 29 Year 8 students who graduated from Te Aro School at the end of the school year. We continue each year to look closely at why and where our students are going when they leave our school. Similar to 2024, families moved out of our school zone to buy homes or rent cheaper properties in other Wellington suburbs. Nine students returned to their countries of origin.

In 2025 47/64 of our enrolments or 75.8% were English language learners. Our enrolments of English language learners post COVID has continued to rise. This reflects the border reopening and changes to immigration criteria for families coming to New Zealand on work visas.

This year we had 117 English language learners on our school roll of 219 students. Seventy of these students were funded ELL students. These funded English language learners equated to 55.5% of all our English language learners. Ten students were not eligible to be funded as they had enrolled at Te Aro after 1st August which is the date of the last ESOL funding round for the year. These students will become eligible for funding in March 2026.

Our English language learners (funded and unfunded) accounted for 53.4% of the school roll.

17 of the 24 withdrawals (excluding our 29 Year 8 students) were English language learners. This was 70.8% of our 2025 withdrawals. Our English language learners' withdrawals have an impact on how we meet the needs of our ESOL students. Cathie, our ESOL teacher, continues to make frequent readjustments to her timetables.

A definition of transient in an education setting is a student who moves to another school within the year they enrolled. Fourteen of our 64 enrolments during 2025 also withdrew from the school during 2025. In 2025 21.9% of all student withdrawals had been enrolled at Te Aro and left in the same year.

In 2025 twenty-four students withdrew from our school. Based on a school roll of 219 students, these withdrawals equated to a 11% turn over. Fourteen students leaving after a year or less equates to a turnover of 6.4% of a school roll of 219 students. Student withdrawals over a school year have an impact on the building of both class and school culture. It takes time to build relationships with students and their whanau. It takes time to build relational trust between students, whanau, and the school.

In 2025 we enrolled nine students who had experienced traumatic events in the previous 12 - 18 months. Ten of our 2025 enrolments had significant learning support needs. Two of these students received interim response funding (IRF) from the Ministry to support their transition to our school.

In 2025 ten students transferred to another school in Wellington. These ten students equated to 41.7% of all our 2025 withdrawals. Families enrolled their children in new schools close to their new homes.

Five students in 2025 moved elsewhere in New Zealand. Three students moved to Auckland. One student moved to Christchurch and one student moved to Queenstown.

Nine students moved overseas. All of these students returned to their country of origin (including China, Japan, USA, Germany, and Ireland).

The level of movement amongst our English language learners has an impact on planning in-class and withdrawal support for these students. Timetables for support staff and for Cathie's ESOL programmes are constantly changing as are teachers' own classroom programmes, in-class groupings, and interventions. The teaching team, including Cathie, spend a great deal of pastoral support time settling new students and their families into the New Zealand education system and Te Aro School. For many of our new families this is their first experience of the New Zealand education system and for many of them there are language and cultural barriers to overcome. Before programmes can be put in place for any new student arriving at Te Aro School, we need to allow time for a student to settle; allow time for a classroom teacher and/or Cathie to assess the student; and then plan for and put in place support for that student in their class or on a withdrawal basis.

Reports on Student Progress and Achievement

We report to parents twice a year on their child's progress and achievement; their child's contributions to their class and the wider school community; their participation in the arts, music, sports, Matauranga Māori and key competencies. In 2025 we held parent teacher interviews in Term 2 after issuing written reports in early Term 2. A second written report for the year was shared with parents and caregivers in December.

Throughout the 2025 school year the Board received detailed reports on student learning, learning support initiatives, ESOL initiatives, Matauranga Māori, the teaching of the visual arts, attendance analysis, annual feedback from our Year 8 students and an environmental education report. These reports are in addition to the student achievement and student attendance information that is shared with the Board.

Our new entrant teacher met with parents and caregivers after our new entrants had been at school for ten weeks, then twenty weeks and finally at forty weeks (a student's first year at school). Parents receive a written report as part of our new entrant/Year 1 reporting process.

The Arts

Across the school in 2025, but specifically in Term 3, we focussed on and celebrated the teaching of the performing arts. We celebrated the students' achievements in the performing arts with a school production in Week 8 of Term 3 (Thursday 4 September).

On the night of the production we filled the hall at Wellington East Girls' College with over 500 parents and extended family members as well as our 212 students. The production's theme **Tō Tātou Hāpori - In Our Neighbourhood** celebrated our students, our community and our learning. The items in the production reflected work undertaken across all areas of the curriculum, including poetry writing, script writing, our local history, Te Reo Māori and The Arts including dance, music and drama. It was a wonderful opportunity to come together as a school community to celebrate our students' creativity, their curiosity, their innovation, and their perseverance. Students, individually and collaboratively in small groups, large groups, and whole classes, were encouraged to strive for excellence in their artistic endeavours as they built a body of work leading up to the school production. During the processes of preparing for production students responded to and valued the contributions others made to the final group, whole class, and whole school event. Students learnt to work both independently and collaboratively to construct meanings, produce works, and respond to and value others' contributions and skills in the performing arts.

The performing arts learning area comprises three disciplines: dance, drama, and music – sound arts. Through arts practices and the use of traditional and new technologies, students' artistic ideas are generated and refined through cycles of action and reflection. Students are able to be creators, presenters, and viewers. They are able to explore experiences, stories, abstract concepts, social issues, and needs, both individually and collaboratively.

In dance students integrate thinking, moving, and feeling. Students explore and use dance elements, vocabularies, and processes to express personal, group and cultural identities to convey and interpret artistic ideas and strengthen social interactions. Students learn about and develop skills in performing, choreographing, and responding to a variety of historical and contemporary contexts.

In drama students explore roles and actions in time and space. They learn to structure these elements and to use dramatic conventions and techniques to create imagined worlds. Individually and collaboratively, they discover how to link their imagination, thoughts, and feelings. Students learn to communicate using spoken language, body language, movement, and space.

In music students explore the potential of sounds and technologies for creating, interpreting, and representing music ideas. Students listen and respond, sing, play instruments, create, and improvise, read symbols and notations, record sound and music works, and analyse and appreciate music. In the music curriculum value is placed upon the musical heritage of New Zealand's diverse cultures, including toi Māori, traditional and contemporary Māori musical arts.

The production also provided opportunities for students and teachers to focus on the key competencies. Managing self (completing work by deadlines), thinking (creativity, problem solving), relating to others (collaborative works), using language, symbols, and text (learning the language of art, names of equipment, techniques), and participating and contributing were all covered during the school's focus on the performing arts.

The production allowed us to celebrate our students' talents, skills, and passions beyond the core foundation skills in numeracy and literacy. Our arts' focus, whether it is the visual arts or the performing arts, provides an opportunity for some of our students to surprise themselves, their families/whanau, their peers, and their teachers with their hidden talents. It provides us as a school community with an opportunity to come together to celebrate our students' individual and collective artistic talents and abilities.

The school production provides a context for students to actively contribute to a school-wide project. Participation and contributing to the community (citizenship) are key values of both the New Zealand Curriculum and our own core school values of Ako, Manaakitanga and Whanaungatanga.

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Te Reo and Tikanga Māori

In 2025 we participated for the fifth year in the Kura Ahurea programme facilitated by Te Ātiawa. This programme has been designed to support teachers and staff to normalise te reo Māori in their school through the implementation of Te Aho Marau i Te Reo Māori mō ngā Kura Auraki. Tessa became our school's lead teacher in 2024. During 2025 she attended four Professional Development Days. On these days, teachers from schools across the Wellington region have shared ideas, and reflected on how their school approaches the implementation of this programme.

The programme looks at the teaching and implementation of te reo Māori through an eight-year plan. Each Achievement Objective has a lesson plan, PowerPoint presentation and workbook to enable teachers to plan and adapt their programme to suit the level and needs of the children in their class.

The language focuses on the Achievement Objectives we link to our weekly school wide te reo wero (Māori language challenge).

During 2025 we held one school wide rūmaki (immersion) te reo Māori morning. Our rūmaki reo sessions are a great way to encourage Tuakana Teina across the school. The overarching goal for these mornings is to work towards normalising te reo Māori in the school. We prepared for our rumaki reo morning with a number of staff meetings focusing on learning specific games and activities and the language needed to play and teach these in te reo. These mornings continue to challenge the teaching and support staff teams that participate in them. The morning was a great success, with positive feedback from both staff and students. 2025 was the third year we have held Rūmaki Reo mornings.

As a school we welcome, with a mihi whakatau, all new staff members and students to the school. These welcomes usually take place in the third or fourth week of each term. Senior students have leadership roles in this formal occasion and actively participate with whaikorero and hariru.

Kapa Haka

This year our senior kapa haka group continued to practise with Hemi and Mathew every Thursday afternoon. The group performed at the opening of the Aro Valley Fair in March, at our school Matariki evening, as the opening performance at our school production and when we formally farewelled our Year 8 leavers in December.

Environmental Education

The school's environmental work links well to the New Zealand Curriculum's (NZC) vision that sets a direction that all young New Zealanders will be confident, connected, actively involved, lifelong learners. The NZC's vision has young people seeking and working towards securing a sustainable environmental future for New Zealand. It seeks connected learners that are members of their community and who are linked to the land and environment. It also seeks actively involved learners who are contributors to the well-being of New Zealand socially, culturally, and environmentally. And finally, the NZC's environmental vision seeks learners who are critical thinkers and informed decision makers. The Te Aro School community shares such a vision.

Students in Rūma Mānuka (Year 5 & 6 students) have, with the support from a local beekeeper and the Wellington Beekeepers' Association, continued to maintain our beehives which were established in 2013. In February they harvested their honey. Alongside the gardening rotation students cooked and served produce from the gardens; and researched environmental issues including information about the bee life cycle and the role bees have in pollinating plants. These environmental initiatives took place mid-morning on a Thursday.

House of Science kits

During 2025, for the second year, we worked with House of Science kits across the school. Syndicates preordered kits which were delivered twice a term allowing time for teachers to become familiar with the content of the kits before they began using them in their classes. Both staff and students have continued to find the kits have enriched their classroom programmes and have provided opportunities for the students to enjoy active hands-on learning.

Kiwisport

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2025, the school received Kiwisport funding of $3234.40. Our 2025 Kiwisport funding was spent on meeting some of the costs for swimming lessons during the year, students participating in the Winter sports festival and students participating in the Term 4 central zone's athletics event..

Special Programmes

During 2025 five Year 1 students participated in the Early Words programme. This programme aims to improve the abilities of children to quickly recognise and record high frequency words. In previous years we have been able to offer this literacy intervention to more students including older English language learners.

In Terms 1-3, the learning support Teacher ran a writing group with five children. These sessions were in addition to the writing programmes the children participated in with their class teacher. These children were identified as needing additional support in this area to accelerate their progress in writing. The groups had the following goals:

- Develop fluency in writing high-frequency words (from word cards)
- Use alphabet and sounds more consistently in writing
- Use finger spaces
- Use capital letters at the start of a sentence and full stops at the end
- Develop an understanding of what a sentence is and how it should be structured.

During 2025 the Code spelling programme continued across the senior school. The Code is a structured literacy approach which teaches and practises phonic rules for spelling. The learning support teacher worked with seven students from Years 4 - 6 who had the lowest results in spelling assessments to introduce The Code Spelling rules. In Terms 1-3, the learning support teacher worked with a group of four Year 5 and 6 students. In Terms 3 and 4, the learning support teacher took an additional Year 4 group with three children in it.

In previous years, the learning support teacher and teacher aides have run a significant number of additional programmes to support the learning of individuals and small groups of children with moderate learning needs. In 2025 interventions such as Rainbow Reading, Quick 60, Early Words and Construction Club were reduced as we had to focus our resources on supporting the growing number of children with high needs within our junior school.

During 2025 we ran three oral language-based groups. Two groups were focussed on the game *Socially Speaking,* and one was based around the game *Time to Talk,* which is suitable for younger learners. On Tuesday afternoons, a volunteer (a retired teacher) came in to work with groups of children to play these games. Fifteen students from Year 2- 6 had the opportunity to join these groups. The volunteer ran two groups from Terms 1-3 and played *Socially Speaking* with both of these groups. In Term 4, she played *Time to Talk* with two different groups of younger students. For one of these groups, the focus was on giving the students the opportunity to talk and share ideas and build on their ideas. For the other group, the focus was on building a toolkit of strategies to support them with conflict resolution.

Cathie, our ESOL teacher, teaches Monday to Thursday. In recent years, the primary component of our ESOL programmes has focussed on our highest needs students in Years 3-8. We continued this focus in 2025 and extended the programme to include some of our Year 2 English language learners. Cathie's focus includes both foundational language work with our beginning English language learners and acceleration work with our more proficient language learners. The emphasis has been on oral language, reading and writing development and generally it has involved small group work. ESOL interventions during 2025 included:

- Years 2 - 4 Literacy - sixteen students received 3 - 4 sessions a week of ESOL support. This group included a core of six of our highest needs students at this level who worked in this group all year while others have moved in and out of the group according to new enrolments and level of need.
- Senior foundation literacy - a group of ten of our newest senior students working on a mixed literacy focus. New students joined this group as they arrived at our school.
- Senior Literacy support - twelve senior students participated in focussed literacy lessons three times a week throughout Terms 1- 3. Students were from either our Year 7 & 8 or our Year 5 & 6 classes
- Junior Oral Language - 2 sessions a week, targeting some of our newest ELLs in Years 1/2 during Terms 2 and 3
- Year 2 & 3 in class support of four students during their class' writing programme
- Oral language sessions - once a week targeting some of our newest ELLs in Years 4 - 8
- Learning Village and PM reading support - weekly support and monitoring of students using these online programmes. 18 students in Years 2- 8 benefitted from our PM reading licences.

Our bilingual teacher aide Sumaia provided invaluable support to teachers and whānau, juggling the demands of learning programmes with the social and emotional wellbeing of these learners. During 2025 Hao Yu, our Mandarin language assistant, provided bilingual support for a number of our native speaking Chinese students. The work of Sumaia and Hao Yu adds a further dimension to the support we can provide for some of our highest needs students which also impacts positively on their teachers, classmates and whānau.

Within education there is a call to recognise and acknowledge all our learners who come from culturally and linguistically diverse backgrounds. These CLD learners are not always English language learners - many are bilingual or speak English as their primary language but also connect with other places and cultures.

Students from the First Language Time Programme were excited to work together in Terms 2 - 4. In 2025 our First Language programme involved more than sixty students from eight core language groups Arabic, Mandarin, Cantonese, Samoan, Filipino, Middle Eastern students who spoke Farsi, Dari and Kurdish and the Indian languages (which includes Hindi, Gujarati, and Marathi speakers), Pakistani, Vietnamese and for the first time our Burmese students. The students in the First Language Time Programme met once a week during Terms 2, 3 and 4. It was wonderful to see these students connecting again, welcoming newcomers, and building strong cultural and linguistic pride. Cathie was supported by Sumaia (Arabic speaking support staff member), Hao Yu Qin (our Mandarin language assistant) and Miranda.

In December we held our tenth ***Summer Reading*** event. In 2025 over 800 library books were issued to students to enjoy reading over the summer holiday period.

Personnel

During 2025 we welcomed Levi Roberts and Afsana Adam to our teaching team. Levi provided release cover across the school. Afsana also provided relieving cover working in Rūma Pohutukawa with Ray.

During 2025 we welcomed Bailey Carde and Wayne McIntosh to our support staff team. Both Bailey and Wayne worked across the school with individuals and small groups of students.

In February we welcomed Hao Yu Qin, our Mandarin language assistant. Hao Yu worked at our school two days a week and taught Mandarin language classes across the school.

The teaching team's 2025 professional learning and development focussed on:

- The introduction of new Maths resources across the school (Numicon and PRIME)
- Oral language workshop with Louise Dempsey - continuing work we had begun in 2023 and 2024
- Strategies for meeting the needs of diverse students
- Continued to familiarise and work with Te Mātaiaho (the refreshed New Zealand curriculum)
- Termly te reo Māori staff meetings facilitated by Tessa Devereux

- Understanding Behaviour, Responding Safely - three workshops facilitated by three MOE educational psychologists who were currently working with individual students in our school
- We began the year with a teacher only day with the teaching team from Mt Cook School. This day was facilitated by Huia Puketapu. The day, Mana Whenua Historical Tour of Te Ūpoko o Te Ika-a-Maui (Wellington area), was a guided tour of Te Atiawa sites of significance in Wellington.

Similar to 2024 we struggled at times to find relievers when staff were unwell and had to take leave. With a shortage of teachers across the country this meant we have had times when we asked our classroom release teachers to step in to teach in some classes.

At the end of the school year, we farewelled Eva and Ella from the teaching team. Eva moved to live in Australia. Ella chose to gain different teaching experiences as a reliever before embarking on going overseas. We also farewelled Bailey, Wayne and Ella members of our support staff team. Ella accepted a Ministry of Education internship to train as an educational psychologist. We were grateful to all of these staff members' contributions to our school community and we wished each of them all the best for 2025.

Kake Tonu Te Aro   Ever Upwards Te Aro

Sue Clement

Tumuaki/Principal

14 April 2026

BOT Chair's Report for 2025 School Year

It has been another busy year for our school as we continue to grapple with significant student need and continued financial pressure, coupled with extensive changes to the national curriculum.

The number of vulnerable students requiring extensive one-on-one additional support, both inside and outside the classroom, continues to increase, placing demands on our team that are well in excess of the funding and support we receive for this work. As a result of this we are asking more and more of our already stretched staff team, and dipping into our cash reserves at an unsustainable rate to fund the support we need. We are lucky to be able to do this, but our financial position continues to deteriorate.

In addition, the pace and degree of change in our national curriculum has increased again this year. The demand on our staff team is extraordinary. Despite this mounting pressure, our teachers and support staff continue to teach and support our Tamariki with the same care and thoughtfulness they have always shown. As a Board we are so very grateful to them all, and we often talk about how lucky we are to have such a spectacular team.

On a more cheerful note, we hosted a number of wonderful events for our school community in 2025. We celebrated Matariki with our annual Matariki evening, where our community shared hangi and toasted marshmallows, and participated in Matariki-themed craft activities. We were entertained at our bi-annual school production in June, which focused on Tō Tātou Hāpori – In Our Neighbourhood – and as a community were again delighted by the breadth of talent across our student base.

As always, our school wouldn't be the community that it is without the support of family and friends. Special thank you to the Friends of Te Aro, the group of whanau who organise sausage sizzles, support the Aro Fair, bake for our events, and organise our fundraising activities. In addition, there is a huge group of volunteers who show up in the rain to supervise road patrol, accompany our children on school trips, dig up the weeds in gardening working bees, and so much more. Thank you all.

This year the Board farewelled John Kerr and Afnan Al-Rubayee from our group, we are very grateful for their advice and contribution during their tenure. At the same time we welcomed Eric Goddard and Juliet Glass who have hit the ground running in 2025.

Kate Brazier

Chair, Te Aro School Board of Trustees

18 May 2026

Reflecting on our 2025 End-of-Year Student Achievement Data

This document presents three sets of figures on the school's December 2025 student achievement in Reading, Writing and Maths. The first set of figures includes all students except our 2025 new entrant enrolments (those students in Rūma Tawa). This group of students had not been at school long enough to compare their progress against students who have had a full year at school. The second set of figures excludes some of our funded English language learners and our students with identified learning support needs. This group of students also includes students who have ongoing health issues including anxiety and mental health concerns. The students excluded from the data all have additional learning needs. The third set of data is for those students in Years 4 – 8 who have been at Te Aro School since they started school as a five-year old.

The Ministry of Education recognises the additional support needed for English language learners as they develop their English proficiency by providing additional funding for between three - five years. This student funding allows us to meet individual and group language needs as these students work towards acquiring literacy skills comparable to native speakers.

In 2025 forty-one of our sixty-two enrolments were English language learners. This meant that 66.1% of our total 2025 enrolments were English language learners.

In December 2025 we had 117 English language learners on our school roll of 219. These students equated to 53.4% of our total school roll.

In December 2025 seventy students were funded English language learners. Our funded English language learners equated to 59.8% of all our 117 English language learners. These funded English language learners were 32% of the school roll.

A further ten English language learners would have been eligible for ESOL funding, but they had all enrolled at our school after 1st August (the date of the second and last ESOL funding round for 2025). These students will become eligible for funding in March 2026.

In 2024 we had sixty-three funded English language learners. In 2023 we had seventy funded English language learners. In 2022 forty-four of our ninety English language learners were funded. Since 2022 we have seen a steady climb each year in students eligible for ESOL funding. We are expecting twenty-one new students beginning the 2026 school year. Eleven of these students are English language learners.

In 2025 we enrolled two international fee-paying students who each attended our school for one term.

Three new entrant enrolments in 2025 had limited preschool experience.

In 2025 we enrolled ten students who had recently experienced traumatic events in their lives.

Twenty-two of our 2025 enrolments had complex needs (social, emotional, behavioural, communication, academic and attendance needs). Two of these students had received interim response funding (IRF) from the Ministry to support their transition to our school. These students with additional needs accounted for 35.5% of our sixty-two 2024 enrolments.

At the end of 2024 we prepared the budget and support staff requirements for 2025 based on our known students' needs. Similar to 2024 unexpected needs amongst our 2025 enrolments, meant we made frequent alterations and adjustments to our learning support programmes. This included how we allocated Katie's time (learning support teacher), how we allocated Cathie's time (ESOL teacher) and how we used members of the support staff team to support students with the greatest need across the school. In 2025 we continued to have students that required support and/or close supervision at break and lunchtimes in order to keep these students or other children safe.

Looking at our student achievement data

At the end of 2025 we looked at the student achievement data of 188 Year 2 – 8 students. This included 84 Years 2 – 4 students and 104 Years 5 – 8 students. From this group of 188 students we excluded the data of 36 students with identified learning support needs and some of our English language learners. The second set of data was for 152 students.

Once we excluded some of our funded ELL students and students with identified learning support needs, we were looking at the data for 67 Years 2 – 4 students and 85 Years 5 – 8 students.

We endorse the Ministry of Education's own research findings, in their 2008 English Language Learning Progressions' document, which notes "*Learning an additional language is a long process. It generally takes between five and seven years for a learner of average intelligence, who has strong foundations in their first language, to reach the same level as a **native speaker** of the same age and acquire academic proficiency in an additional language.*"

The Ministry of Education recognises that additional support is needed for English language learners as they develop their English proficiency. They do this by providing additional funding for English language learners for between three and five years. This funding, per student, allows us to meet individual and group language needs as these students work towards acquiring literacy skills comparable to students who are native speakers.

Taking the above into account we believe it is not appropriate to assess our funded English language learners' progress against the year level expectations for native speakers.

Nationally, assessment is strongest in Reading, followed by Maths, then Writing. Our school achievement data at the end of 2025 showed that we were strongest in Reading, then Maths and then Writing.

Our school data at the end of 2025 showed that 73.9% of our students were achieving at or above their year level expectations in Reading. Excluding our funded ELL and learning support students we had 89.5% of our students achieving at or above their year level expectations in Reading.

Our school data at the end of 2025 showed that 50.5% of our students were achieving at or above their year level expectations in Writing. Excluding our funded ELL and learning support students we had 62.5% of our students achieving at or above their year level expectations in Writing.

At the end of 2025 72.3% of our students were achieving at or above their year level expectation in Maths. Excluding our funded ELL and learning support students we had 84.9% of our students who were achieving at or above their year level expectations in Maths.

Students achieving at or above their year level expectations (current and historical 2021 - 2025):

2025	Reading	73.9%
	Writing	50.5%
	Maths	72.3%
2024	Reading	68.4%
	Writing	56.4%
	Maths	72.9%
2023	Reading	71%
	Writing	55.1%
	Maths	72.7%
2022	Reading	72%
	Writing	59.4%
	Maths	71%
2021	Reading	71.4%
	Writing	58.2%
	Maths	71.8%

Ministry of Education student achievement information published mid 2012 showed that the rate of achievement appears to decline as students' progress through the year levels, i.e. more students achieve at their year level expectations in Years 1 – 4, than in Years 5 – 8.

In 2025, similar to 2024, our Years 2 – 4 students' achievement in writing was stronger than our Years 5 – 8 students' achievement in writing.

2025	Reading at or above their year level expectations	Writing at or above their year level expectations	Maths at or above their year level expectations
Years 2 - 4 students (excluding funded ELL students, students identified with learning support needs)	60/67 students or 89.5%	47/67 students or 70.1%	56/67 students or 83.6%
Years 5 – 8 students (excluding funded ELL students, students identified with learning support needs)	76/85 students or 89.4%	48/85 students or 56.5%	73/85 students or 85.9%

In 2025, our Years 2 – 4 students and our Year 5 - 8 students experienced similar levels of achievements in Reading and Maths.

Reading	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
% of Te Aro students **at** and **above** their year level expectations.	70.6%	77.3%	69.6%	74.4%	79.8%	71.4%	71.9%	71%	68.4%	73.9%
% of Te Aro students **at** and **above** their year level expectations (excluding funded ELL students, students identified with learning support needs)	85.6%	87.6%	89.3%	86%	88.4%	81%	84.6%	88.8%	81.2%	89.5%

At the end of 2025, 73.9% of all Year 2 - 8 students were at or above their year level expectations in Reading. Excluding some of our funded English language learners and our students with identified learning support needs, 89.5% of our students were reading at or above their expected year level expectations.

MOE figures published mid - 2016 showed that nationally 77.8% of NZ students were reading at or above their year level expectations.

Assessing Reading requires students in the middle and senior classes to demonstrate that they can read across the curriculum. In Years 5 - 8 reading competently recreationally and having a love of reading is not enough to meet the requirements of reading at year level expectations. There has been a growing emphasis in assessing Reading to include how capable students are at reading texts in Maths, in Science, in technology and in their topic studies including History. Expanding our reading assessment practices across the curriculum has meant more reliable and robust assessment data.

Writing	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
% of Te Aro students **at** and **above** their year level expectations.	64.4%	62.5%	60.2%	62.3%	63.9%	58.2%	59.9%	55.1%	56.4%	50.5%
% of Te Aro students **at** and **above** their year level expectations (excluding funded ELL students, students identified with learning support needs).	77.3%	73.3%	81.1%	76.9%	75%	71%	70%	71.9%	68%	62.5%

At the end of 2025 50.5 % of all Year 2 – 8 students were at or above their year level expectations in Writing. Excluding some of our funded English language learners and our students with identified learning support needs, 62.5% of our students were writing at or above their expected year level expectations.

MOE figures published mid-2016 showed that nationally 71.2% of students were writing at or above their year level expectations.

Assessing writing, unlike reading and maths, is very subjective. Agreeing whether a student in their writing is including detail that is 'mostly relevant' or whether they are including 'some details;' or whether a student can use basic text structure or write simple text structures, is open for interpretation. We continue in syndicate and staff meetings to set aside time for teachers to moderate samples of students' writing. These moderation meetings help to ensure we are levelling writing across the school consistently. These opportunities support the staff to have a shared understanding of writing progressions across each syndicate and across the school as a whole.

During 2025 Years 5 – 8 teachers continued to find authentic contexts for writing, to make writing meaningful and relevant for the students. Teachers continued to make strong links between what students were reading and what they were writing. Similar to 2024 teachers in Years 5 – 8 noted that students in their classes who were writing below their year level expectations wrote tighter and better pieces of writing if they had had clear frameworks to use in their writing particularly when writing persuasive pieces (including speech writing) or reports. Teachers in Years 5 - 8 noted that short mini lessons with a specific focus on vocabulary, grammar including punctuation, and sentence structures had an impact on the quality of students' writing.

In 2026 and 2027 we hope the Ministry's new assessment tools will better support the teaching team to clearly identify where a student is achieving as a writer.

Maths	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
% of Te Aro students **at** and **above** their year level expectations.	77.2%	77.8%	70.6%	77.6%	76.3%	71.8%	71.2%	72.7%	72.9%	72.3%
% of Te Aro students **at** and **above** their year level expectations (excluding funded ELL students, students identified with learning support needs).	84.2%	87.0%	87.3%	88.7%	84%	82%	80.4%	87.4%	84.7%	84.9%

At the end of 2025, 72.3% of all Year 2 - 8 students were at or above their year level expectations in Maths. Excluding some of our funded English language learners and our students with identified learning support needs, 84.9% of our students were achieving in Maths at or above their expected year level expectations.

MOE figures published mid-2016 showed that nationally 75.4% of students were working in Maths at or above their year level expectations.

The reading aspects of solving written mathematical problems continues to prove to be a challenge for some of our English language learners and our dyslexic students, as does some of the mathematical vocabulary. Similar to 2024 teachers noted that if students had additional support from teachers and teacher aides, they were able to demonstrate their mathematical ability as they were not hampered by not being able to independently read the maths problems.

In 2025 the introduction of new Maths resources for teachers and students at Years 4 - 8 was well received by both teachers and students. In 2026 it will be interesting to see and hear feedback from staff and students as we enter our second year of using PRIME teaching materials and resources.

Looking more closely at the 2025 student achievement data by year levels

	Reading at and **above** their year level expectations		**Writing** at and **above** their year level expectations		**Maths** at and **above** their year level expectations	
	All students in each cohort	**Excluding ELL and identified learning support students**	**All students in each cohort**	**Excluding ELL and identified learning support students**	**All students in each cohort**	**Excluding ELL and identified learning support students**
Year 2	22/30 students or 73.3%	20/23 students or 87%	17/30 students or 56.6%	17/23 students or 73.9%	20/30 students or 66.6%	19/23 students or 82.6%
Year 3	24/36 students or 66.6%	24/28 students or 85.7%	17/36 students or 47.2%	17/28 students or 60.7%	24/36 students or 66.6%	24/28 students or 85.7%
Year 4	16/18 students or 88.8%	16/16 students or 100%	13/18 students or 72.2%	13/16 students or 81.3%	13/18 students or 72.2%	13/16 students or 81.3%
Year 5	15/22 students or 68.1%	15/17 students or 88.2%	10/22 students or 45.5%	10/17 students or 58.8%	17/22 students or 77.3%	16/17 students or 94.1%
Year 6	21/25 students or 84%	20/20 students or 100%	10/25 students or 40%	10/20 students or 50%	17/25 students or 68%	16/20 students or 80%
Year 7	22/28 students or 78.6%	22/24 students or 91.6%	13/28 students or 46.4%	13/24 students or 54.2%	22/28 students or 78.6%	21/24 students or 87.5%
Year 8	19/29 students or 65.5%	19/24 students or 79.2%	15/29 students or 51.7%	15/24 students or 62.5%	23/29 students or 79.3%	20/24 students or 83.3%

In 2026 we will need to monitor across the school our Year 2- 8 students as writers. We hope that the Ministry's structured literacy professional learning and development will have a focus on the teaching of writing.

In December 2025, the student achievement data was for 95 girls and 93 boys. This is a total of 188 students. Looking a little more closely by gender at who is achieving at or above year level expectations in 2025 the data tells us the following:

	% of students Reading at or above year level expectations	**% of students Writing at or above year level expectations**	**% of students working in Maths at or above year level expectations**
Girls	74/95 girls or 78% of girls were achieving at or above	60/90 girls or 67% of girls were achieving at or above	66/95 girls or 70% of girls were achieving at or above
Boys	65/93 boys or 70% of boys were achieving at or above	35/93 boys or 38% of boys were achieving at or above	70/93 boys or 75% of boys were achieving at or above

The writing results for girls in 2025 was higher than for boys by 29%. This mirrors national trends in writing where girls are achieving better as writers than boys.

In 2025 our girls experienced a slightly greater level of success in Reading than our boys.

In 2025 our boys experienced a slightly greater level of success in their achievement in Maths.

At a glance

Achievement in Reading	% of students at or above year level expectations
All Year 2 – 8 students	73.9%
All Year 2 – 8 girls	78%
All Year 2 – 8 boys	70%
Year 2 – 8 students excluding funded or students identified with learning support needs	89.5%
Year 2 – 8 Māori students excluding funded or students identified with learning support needs	8/8 students or 100% of Māori students
Year 2 – 8 Pasifika students excluding funded or students identified with learning support needs	12/14 students or 85.7% of Pasifika students
Year 2 – 8 NZ European/Pakeha students excluding funded or students identified with learning support needs	58/62 students or 93.6% of NZ European students

Achievement in Writing	% of students at or above year level expectations
All Year 2 – 8 students	50.5%
All Year 2 – 8 girls	67%
All Year 2 – 8 boys	38%
Year 2 – 8 students excluding funded or students identified with learning support needs	62.5%
Year 2 – 8 Māori students excluding funded or students identified with learning support needs	3/8 students or 37.5% of Māori students
Year 2 – 8 Pasifika students excluding funded or students identified with learning support needs	9/14 students or 64.3% of Pasifika students
Year 2 – 8 NZ European/Pakeha students excluding funded or students identified with learning support needs	48/62 students or 77.4% of NZ European students

Achievement in Maths	% of students at or above year level expectations
All Year 2 – 8 students	72.3%
All Year 2 – 8 girls	70%
All Year 2 – 8 boys	75%
Year 2 – 8 students excluding funded or students identified with learning support needs	84.9%
Year 2 – 8 Māori students excluding funded or students identified with learning support needs	6/8 students or 75% of Māori students
Year 2 – 8 Pasifika students excluding funded or students identified with learning support needs	12/14 students or 85.7% of Pasifika students
Year 2 – 8 NZ European/Pakeha students excluding funded or students identified with learning support needs	57/62students or 91.9% NZ European students

Students who have been enrolled at Te Aro since they were 5 years old.

At Years 4 – 8 a total of sixty-four students had been at Te Aro School since they were five years old. 64/122 students equated to 52.4% of all of the students in Years 4 – 8.

	In 2025 the number of students in each cohort who have been at Te Aro since they were 5 years old
Year 4	12/18 students or 66.6% of the cohort
Year 5	11/22 students or 50% of the cohort
Year 6	12/25 students or 48% of the cohort
Year 7	15/28 students or 53.6% of the cohort
Year 8	14/29 students or 48.3% of the cohort

A comparison between students who have been at Te Aro School since they were 5 years old and those who enrolled at Te Aro after attending other schools shows the following results:

	At or Above year level expectations in Reading	**At or Above year level expectations in Writing**	**At or Above year level expectations in Maths**
64/122 students In December 2025 52.4% of all Year 4 - 8 students had been at Te Aro since they were 5 years old	57/64 students 89% of all Year 4 - 8 students who have been at Te Aro since they were 5 years old are at or above in Reading	41/64 students 64% of all Year 4 - 8 students who have been at Te Aro since they were 5 years old are at or above in Writing	53/64 students 82.8% all Year 4 - 8 students who have been at Te Aro since they were 5 years old are at or above in Maths
64/117 students In December 2025 54.7% of all Year 4 - 8 students had been at Te Aro since they were 5 years old (excluding five students with identified learning support needs)	56/59 students - excluding five students with identified learning support needs 94.9% of Year 4 - 8 students who have been at Te Aro since they were 5 years old are at or above in Reading	41/59 students - excluding five students with identified learning support needs 69.5% of Year 4 - 8 students who have been at Te Aro since they were 5 years old are at or above in Writing	52/59 students - excluding five students with identified learning support needs 88% of Year 4 - 8 students who have been at Te Aro since they were 5 years old are at or above in Maths

	Reading		Writing		Maths	
	Number and % of students achieving at or above year level expectations who have been at Te Aro since enrolling at five years old	**Number and % of students achieving at or above year level expectations who have not been at Te Aro since they were five years old**	**Number and % of students achieving at or above year level expectations who have been at Te Aro since enrolling at five years old**	**Number and % of students achieving at or above year level expectations who have not been at Te Aro since they were five years old**	**Number and % of students achieving at or above year level expectations who have been at Te Aro since enrolling at five years old**	**Number and % of students achieving at or above year level expectations who have not been at Te Aro since they were five years old**
Year 4	11/12 students (91.6%)	5/6 students (83%)	8/12 students (66.6%)	5/6students (83%)	9/12students (75%)	4/6students (66.6%)
Year 5	10/11 students (90.9%)	5/11 students (45.5%)	7/11 students (64%)	3/11 students (27.3%)	10/11 students (90.9%)	7/11 students (63.6%)
Year 6	11/12 students (91.7%)	10/13 students (76.9%)	6/12 students (50%)	4/13students (30.8%)	7/12 students (58.3%)	10/13 students (76.9%)
Year 7	14/15 students (93.3%)	8/13 students (61.5%)	10/15 students (66.6%)	3/13 students (23%)	15/15 students (100%)	7/13 students (53.8%)
Year 8	11/14 students (78.6%)	8/15 students (53.5%)	10/14 students (71.4%)	5/15 students (33.3%)	12/14 students (85.7%)	11/15 students (73.3%)

At Years 5, 6, 7 & 8 students who have been at Te Aro since they were five years old were on the whole achieving better in Reading, Writing and Maths than those students who had enrolled at the school in later years.

The 2025 Year 6 cohort who had enrolled at Te Aro later in their education showed a strength in Maths.

Planning where to from here in 2026

- We will continue to have regular syndicate and staff meetings to discuss the progress of our students and provide a forum for staff to also share their teaching practice.
- At the end of 2025 we made the decision to again complete our first formal assessments in Term 2. We will use the assessment data collected at the end of 2025 to begin the new school year. Term 2 assessments fit well with the government and Ministry's decision for the first of two assessment phases to be completed by all students in Term 2.
- In 2026 and 2027 the Ministry of Education will be introducing new assessment materials. We hope there will be professional learning and development opportunities that we can participate in as these new assessment tools begin to be rolled out.
- Teachers in the December 2025 school reports shared with parents if their child had been identified as a student working below their year level expectations. These students' progress will be closely monitored during 2026. Staff will share with parents/whanau how they can best support their child's learning at home including learning their basic facts and times tables, and the spelling of high frequency words.
- During Term 2, teachers will review assessment data in syndicates and determine the specific learning needs of students they will be monitoring closely.
- Teachers will participate in structured literacy professional learning and development during Terms 1 and 2.
- Teachers will continue to use PRIME and Numicon Maths resources when planning for Maths during 2026.
- Teachers will continue to differentiate classroom programmes to meet our students' diverse needs.
- Katie (Learning Support teacher) and Cathie (ESOL teacher) will assist in the induction of new support staff at the start of and during 2026.
- Cathie, Katie, Ray, Hannah, and Mathew will continue to induct new teaching staff at the start of 2026 and throughout the year in the literacy practices we adopt across the school including oral language practices.
- Allocation of teacher aides will again be considered carefully in 2026 to support students.
- Cathie will work alongside classroom teachers to support the progress of English language learners who we intend to closely monitor during 2026.
- Teachers will continue to meet with Cathie, on a planned basis, to discuss the progress of English language learners.
- Teachers will meet with Katie and/or Sue and with their syndicate team leader (Ray, Mathew, and Hannah) on a planned basis to discuss the progress of our students identified with learning support needs who we will be closely monitoring in 2026.
- Staff will continue to meet to moderate samples of students' writing at syndicate and staff meetings. This will provide opportunities for staff to have common understandings about students' achievements as writers across the school.

Data collated by Ray and Sue

Report prepared by Sue

22 January 2026

2025 Analysis of Variance

Te Aro School 2025 Reading Target for Raising Student Achievement for Year 2 - Year 8 students

Strategic Goal - Student Achievement

- Our student achievement meets the high expectations of the school community through learning programmes based on quality assessment and analysis of data which will result in improved learning outcomes for all students.
- We will foster student achievement by providing opportunities to succeed in all areas of the New Zealand Curriculum (NZC).
- Te Aro students will make measurable progress from the start of the school year to the end of the school year across all learning areas of the New Zealand Curriculum (NZC).
- Te Aro students will work towards achieving their highest level of capability in order that each child achieves their full potential.
- Te Aro students will be achieving at or above their year level expectations when they reach the end of Year 8 across the curriculum.

Annual Objectives:

In relation to the year level expectations in Reading, we aim to improve the capacity for students to read texts at or above their year level expectations.

A growing number of students will experience success as readers.

Strengthened engagement in class reading programmes from target students.

Baseline Data:

Baseline data from December 2024 (including OTJs against the year level expectations) assisted us to identify students who in 2025 we would closely monitor as they ended the 2024 school year reading below their year level expectations.

Analysis of December 2024 data showed that 68.4 % of all Year 2 – 8 students were at or above their year level expectations in Reading. Excluding some of our funded English language learners and our students with identified learning support needs, 81.2% of our students were reading at or above their expected year level expectations.

90% of our Year 2 – 8 Māori students (excluding funded and/or identified learning support students) were reading at or above their year level expectations.

64.3% of our Year 2 – 8 Pasifika students (excluding funded and/or identified learning support students) were reading at or above their year level expectations.

93.3% of our Year 2 – 8 New Zealand European/Pakeha students (excluding funded and/or identified learning support students) were reading at or above their year level expectations.

Identified 2025 Reading Monitoring Group of students:

At the end of 2024 we identified twenty-five Year 2 - 8 students who were reading below their year level expectations.

In focussing on this group of students we hoped they would make accelerated progress during 2025 as they worked towards meeting their year level expectations as readers.

Group 1	Six English language learners One girl and five boys
Group 2	Nineteen students – nine girls and ten boys Nine of these students were culturally linguistically diverse students.

Four of our 25 Reading monitoring students had not enrolled at Te Aro School as a five year old. All four of these students had enrolled with us in the past two years. This equates to 16% of our Reading monitoring students who were recent arrivals at our school.

When	What	Who
February & March	Targets and planned actions for students who have been identified as needing close monitoring during 2025 will be shared with the Board and the Ministry of Education.	Sue
Term 1	Review assessment data with staff in syndicates and determine the specific learning needs of the students being monitored during 2025	Ray and Anna to lead syndicate meetings where staff discussed the specific learning needs of students being monitored in Reading. Cathie to meet with teachers of ELL students that we are closely monitoring during 2025

Term 1	Introduction and use of Reading practices to support students in their reading	Revisit Murray Gadd PLD from 2022. Revisit Louise Dempsey and Sheena Cameron PLD from 2023 and 2024.
Terms 1 - 3	Teachers to set personal teaching goals as part of their professional growth cycles. Ongoing planned opportunities for teachers to reflect on their personal professional growth cycle goals. Teachers to reflect on and share examples of their practise.	Teachers with support from the leadership team and colleagues. Planned opportunities for teachers to reflect on their teaching of reading at syndicate and staff meetings. Cathie and Katie to participate in these meetings.
Ongoing throughout the school year	Regular planned opportunities for teachers to meet with Cathie to discuss and plan for ELL and learning support students who are being monitored closely in Reading	Sue and Cathie
End of each term	Progress of students being closely monitored to be recorded on school Google docs – progress against students' individual goals.	Classroom teachers with support from the Leadership team, Cathie (ESOL) and Katie (learning support teacher).
End-of-year	Analyse end of year data to inform progress and planning for the following school year.	Principal and leadership team. This analysis to be shared with the staff team and the Board.

End of year Results

All six of the students working with Cathie made progress during 2025 in their reading. Two of the students in Group1 ended the year reading at the expectations for their year level. They made accelerated progress. Two of the students in this group started school well after their 5th birthdays and then had extended spells overseas.

Twelve of the remaining nineteen students in our second group of students ended the year reading at their year level expectations.

During 2025 support staff were deployed to work with higher needs students and as a result fewer learners with moderate needs had access to literacy initiatives previously facilitated by our support staff. These interventions have previously included Early Words, Quick 60 and additional reading mileage.

Reflection on Planned Actions

In 2026 we hope that the staff's participation in the mandated structured literacy professional learning and development, during the first two terms of the year, will have a positive impact on our teaching of reading and our students' reading outcomes.

During Terms 2 and 3 teachers will discuss ways they can support readers in their rooms who need additional vocabulary work; previewing texts before they read a book with their class; buddy reading opportunities to provide reading mileage; and consideration of adult volunteers to read to and listen to students read.

A wondering
If we had been able to facilitate literacy interventions throughout the year (as in previous years) including Early Words, Rainbow Reading, and Quick 60 would we have seen greater gains in our target students' reading? We had to instead prioritise teacher and support staff time in the latter part of the year to meet the needs of students with high behavioural needs.

Plans for 2026

We will complete our structured literacy professional learning and development in Term 2 with Coactive facilitators.
Dropping out of our structured literacy professional learning and development in 2026 teachers will set individual professional growth cycle goals for 2026 and 2027. These goals will be focussed on strengthening their teaching of reading practices.

Te Aro School 2025 Attendance Target Students

Strategic Goal - Student Attendance

- Strengthened partnerships with whanau and parents to support student attendance.
- Working with whanau of identified students who are not regularly attending school.
- Working with agencies who are supporting students and their whanau where a student has been identified not regularly attending school.

Annual Objective:

Strengthen student attendance for students who ended the 2024 school year with attendance below 80% in particular our Māori and Pasifika students.

Baseline Data:

Attendance data from 2024 was used to identify students whose attendance had been below 80%. Students identified for close monitoring in 2025 were students who had high rates of unexplained absences in 2024 and/or a previous history of attendance issues or who have begun the 2025 school year with poor attendance.

Identified 2023 Attendance Monitoring Group of students:

We identified thirteen Year 2 - 8 students whose attendance during 2024 was of concern.

Seven of the students were girls and six of the students were boys.

Four of the students identified as Māori.

Three students identified as Pasifika.

Six students identified as from culturally and linguistically diverse backgrounds.

Two students identified as New Zealand European/Pakeha.

Three students' whānau were involved in family court proceedings.

Five students joined our school community during 2023 or 2024. One student's previous school shared with us that the student had had attendance issues.

When	What	Who
March	Targets and planned actions for students who have been identified as needing close monitoring during 2025 will be shared with the staff team, the Board and the Ministry of Education.	Sue, Ray and Anna
Term 1	Attendance concerns will be shared with students' whanau.	All teachers at Term 1 interviews shared with parents if the school had any attendance concerns about their child.
On-going throughout the school year	Attendance information will be shared with the Board throughout 2025.	Sue
On-going throughout the school year	Board of Trustees to discuss attendance strategies	Presiding Member – Kate Brazier and Sue continued to plan for Board engagement in regards to attendance.
On-going throughout the school year	Attendance information, including information from the Ministry of Education /Te Mahau, will be shared with the school community (staff and whānau) and in staff meetings and in school newsletters.	Sue

On-going throughout the school year	Referrals will be made to other agencies including RTLB service, CAMHS, Piki Te Mauri Attendance Service and Oranga Tamariki to support students and families	Sue
End of each term	Progress of students being closely monitored to be shared with whanau	Classroom teachers, with support from the Leadership team, and Cathie (ESOL)
End-of-year	Analyse end of year data to inform progress and planning for the following school year.	Sue and leadership team
End-of-year	Prepare documents to share student achievement data with the 2026 Board and the 2026 staff team.	Sue

End of Year Results

At the end of 2024 we identified a group of thirteen students whose attendance was of concern. We decided to monitor this group of students throughout 2025. I have shared regular updates on this group's attendance with the leadership team and with the Board.

We monitored six boys and seven girls.

During 2025 we worked with the Attendance Service to support one student.

Five students have been receiving support from other agencies including the Ministry's Learning Support Team, the Attendance Service, Oranga Tamariki and other agencies' social workers.

Frequent meetings were held with eight students' whānau.

The family court is working with three families.

Two students were supported by the Resource Teachers Learning and Behaviour (RTLB) service.

We have also been monitoring six of these students for their lateness throughout 2025.

Reflection on Planned Actions

It was good to keep this group of students on the agenda of our leadership team and syndicate meetings. Attendance was discussed at each Board meeting. Attendance data for this group of students was shared in the principal's reports to the Board each term.

At the end of each term, we shared our attendance data with the Ministry of Education's EveryDay Matters' team. The MOE's team shared with the school an analysis of the school's attendance data. Regular attendance is defined by the Ministry of Education as attending above 90%.

Attendance data was shared in each student's mid year and final written report of the school year in December. We have previously noted whether a student's attendance was satisfactory or not. Similar to 2024 we shared with every family their child's percentage figure for attendance. For students whose attendance was impacting on their learning, teachers noted this in their comments to families.

Referrals to Child Adolescent Mental Health Services (CAMHS) continue to take at least twelve months. The service is stretched and is currently not able to meet the needs of families with students who have anxiety, mental health issues and/or are school refusers. We have seen how desperate some of our families are to receive much needed support for their children and their family as a unit.

The MOE's Every Day Matters' termly reports noted the following attendance patterns for Terms 1- 4 2025.

Term 1	66% of our students (131 students) had regular attendance (missing fewer than 5 days scross a term). A student with regular attendance would be attending above 90%. This compares to 65% of students in Term 1 2024 with regular attendance. 47% of absences were for illness/medical reasons. 23% of absences were students holidaying. During this term 44 students or 22 % of students had irregular attendance of between 80 -90%. 14 students or 7% of students had moderate absences being present for 70 -80%. 8 students or 4% of students had chronic absences being present below 70%
Term 2	75% of our students (153 students) had regular attendance (missing fewer than 5 days scross a term). This compares to 63% of students in Term 2 2024 with regular attendance. 53% of absences were for illness/medical reasons. 17% of absences for students holidaying. 29 students or 14% of students had irregular attendance of between 80 -90%. 9 students or 4% of students had moderate absences being present for 70 -80%. 13 students or 6% of students had chronic absences being present below 70%
Term 3	65% of our students (137 students) had regular attendance (missing fewer than 5 days scross a term). This compares to 51% of students in Term 3 2024 with regular attendance. 61% of absences were for illness/medical reasons. 17% of absences for students holidaying. During this term 46 students or 22% of students had irregular attendance of between 80 -90%. 19 students or 9% of students had moderate absences being present for 70 -80%. 8 students or 4% of students had chronic absences being present below 70%

Term 4	71% of our students (156 students) had regular attendance (missing fewer than 5 days across a term). This compares to 63% of students in Term 4 2024 with regular attendance. 37% of absences were for illness/medical reasons. 32% of absences for students holidaying. During this term 38 students or 17% of students had irregular attendance of between 80 -90%. 14 students or 6% of students had moderate absences being present for 70 -80%. 12 students or 5% of students had chronic absences being present below 70%

In addition to the students who we monitored for attendance we monitored a group of eighteen Year 1 - 8 students for lateness. We calculated each students' lateness percentage based on the number of days they were actually present at school.

Nine students in the attendance monitoring group had reduced lateness issues over the course of 2025.

Nine students in this group had attendance for 2025 less than 80%.

Plans for 2026

The Leadership team and the Board will continue to look closely at the Ministry of Education's analysis of our school's termly attendance data. The Ministry's analysis will be discussed by the leadership team and the Board.

We will use end-of-year attendance data to identify a group of students who have poor attendance. Students who travelled overseas to reconnect with their families during 2025 will not be included in our 2026 attendance target group. These absences were noted as explained.

Supporting our new families who are recent immigrants to New Zealand will remain an area for us to focus on in order to ensure their child is able to regularly attend school.

2025 Raising Years 4- 8 Student Achievement in te reo Māori

Strategic Goal - Te reo Māori

- We respect and promote te reo Māori.
- The school will meaningfully eaningfully incorporate te reo Māori and tikanga Māori into the everyday life of our school.

Annual Objective:

Strengthen the number of Year 4 - 8 students speaking te reo Māori at Stages 3 - 4 of the NZCER Te Reo Māori assessment.

Background to this goal

We first undertook the NZCER Te Reo Māori assessment in 2020 with a trial group of 23 students from Years 4 - 8. The Assessment assesses students' knowledge and understanding of te reo Māori and has been developed at levels 1-3 of the New Zealand Curriculum (NZC) with a focus on the te reo Māori curriculum guidelines.

In 2020 we chose students for our trial group who had a vested interest in learning Te Reo, whakapapa Māori, and who had been at Te Aro School since they were five years old. Since 2021 we have undertaken the survey with all students from Years 4 - 8.

Our implementation plan guides us to teach up to Level 2 of the Māori Curriculum for English-medium schools. Stage 2 is the national average for students in mainstream settings who complete the Te Reo assessment. At Te Aro, our overall achievement continues to sit at Stage 2.

Baseline Data:

We have continued working towards our goal of normalising te reo Māori in our classrooms, school, and community. Learning at Te Aro has maintained a strong focus on Mātauranga Māori, supported by the pūrākau shared with us by Te Ātiawa through our ongoing involvement in the Kura Ahurea Programme. Their guidance continues to shape our teaching and learning in meaningful ways.

The data below shows our school progression over the last four years, with an explanation of the knowledge at each stage.

STAGE 1	**Stage 1 students have knowledge of:**
2021 – 26/80 students or 32.5% 2022 - 27/92 students or 29% 2023 - 27/105 students or 25%. 2024 - 23/88 students or 26%	• vocabulary relating to colours, simple and common nouns, basic numbers (1–10), • common te reo Māori words heard in New Zealand English and some loan words, where the reo Māori word sounds very similar to the English word (for example, pikitia for picture) • some simple commands, simple greetings, simple compliments, and a simple response to asking, "How are you?" • some of the words used in pepeha • some simple phrases.
STAGE 2	**Stage 2 students have knowledge of:**

2020 - 86% or 20/23 of our students of the initial trial group 2021 - 46/80 students or 57.5% 2022 - 47/92 students or 51% 2023 - 56/105 students or 53% 2024 - 50/88 Students or 57%	• Vocabulary relating to numbers (1-100), most primary colours, individual pronouns (au, koe, ia), some emotions and feelings, yes and no (āe and kāo) • A wider range of commands, basic greetings, and farewells, begin to use politeness conventions and have more complex ways of answering, "How are you?" • Knowledge of sentences used in pepeha and mihi and simple cultural words. • Knowledge of some simple phrases and sentences.
STAGE 3	**Stage 3 students have knowledge of:**
2020 - 3 out of 23 students or 13% 2021 - 7 out of 80 students or 8.75% 2022 - 15 out of 92 students or 16 % 2023 - 15 out of 105 students or 14% 2024 - 10 out of 88 students or 11%	• Simple demonstratives • Some parts of the body, • More complex pronouns, • "the" (te/ngā). • How to ask what something is and what is the time. • How to express an apology. • Words related to a pōwhiri (traditional welcome) • Sentences relating to where someone is from • Days of the week • Most words required for a pepeha/mihi • Identify words to correctly finish a sentence in te reo Māori

STAGE 4	Stage 4 students have knowledge of:
2020 - No students in our trial group 2021 - 1 out of 80 students or 1.25% 2022 - 3 out of 92 students or 3% 2023 - 6 out of 105 students or 5% 2024 - 5 out of 88 students or 6%	• Locatives • Some adjectives • Loan words for the days of the week • Phrases and sentences used for directions. • Traditional Māori months • More complex sentences - "He aha te tae o ōu makawe? What is the colour of your hair? • Sentences about location "kei raro te paoro i te tūru - the ball is under the table." • Answer some sentences based on structure 'Kei hea a Rewi? Where is Rewi? The answer will begin with 'Kei.'

STAGE 5	Stage 5 students have knowledge of:
2020 - 0 students 2021 - 0 students 2022 - 0 students 2023 - 1 student 2024 - 0 students	• Names of some parts of a marae • Some metaphorical language • Some animal names • Some sentence structure related to possession • Correct tenses for sentences • Seasons.

Plans in 2025 included:

The teaching team will set Professional Growth Cycle goals for themselves that relate to their use of te reo Māori in their practice. Goal setting will help to build staff confidence and ensure the development of personal knowledge remains a priority across the staff team.

Tessa will provide leadership and support to staff across the school.

Staff will plan and participate in rūmaki reo mornings over the course of the year.

2025 Results

Stage 1	22/90 students or 24%	We continue to see a reduction in students at the stage as students are achieving at higher stages.
Stage 2	49/90 students or 54%	Students at stage 2 remain at around 50% over the past five years.
Stage 3	12/90 students or 13%	We are seeing slow growth at Stage 3.
Stage 4	5/90 students or 6%	We are seing more students achieving at Stage 4.
Stage 5	1/90 students or 1.1%	For the second time in five years we had a student achieve at Stage 5.

Over the past five years, our te reo Māori achievement data shows steady and positive progress across the senior classes. The proportion of students working at Stage 1 has continued to decline, dropping from 32.5% in 2021 to 24% in 2025, indicating that more students are building beyond foundational te reo Māori skills and making steady progress.

Stage 2 remains our most common achievement level, consistently sitting between 51–57% and aligning closely with the national average for English Medium schools. We are also seeing gradual growth in the number of students reaching the higher stages, with small but increasing proportions achieving Stages 3 and 4. It should be mentioned that the student achieving at stage 5 this year has come from a Kura Kaupapa and is fluent in te reo.

Considerations for 2026:

We will continue working towards our goal of normalising te reo Māori in our classrooms, school, and community. Learning at Te Aro has maintained a strong focus on Mātauranga Māori, supported by the pūrākau shared with us by Te Ātiawa through our ongoing involvement in the Kura Ahurea Programme. Their guidance continues to shape our teaching and learning in meaningful ways.

With the exception of two students, all students working at stage 3 and 4 have attended Te Aro School since Year 1.

When we look only at students who have been with Te Aro since Year 1, our akonga are far less likely to be working at Stages 1 or 2, and are more confident and capable across the higher stages of the curriculum. Over time, students who have been with us since their early years of learning develop deeper reo proficiency, suggesting that our school-wide programme has a positive impact on reo learning.

Consider what support we might put in place to help students who transition to our school in later years.

Continue tracking these year groups year-to-year to measure our kura's strengths and identify what practices contribute most to success as speakers of te reo Māori.

Kake Tonu Te Aro

Ever upwards Te Aro

Sue Clement

Tumuaki/Principal

April 2026

Education Services
Dedicated to your school

TE ARO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	3037
Principal:	Sue Clement
School Address:	360 The Terrace, Te Aro
School Postal Address:	360 The Terrace, Te Aro, Wellington, 6011
School Phone:	04 384 2860
School Email:	office@tearo.school.nz

Accountant / Service Provider: Education Services
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TE ARO SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Education Services
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Te Aro School

Statement of Responsibility

For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Kate Joanne Brazier
Full Name of Presiding Member

Signature of Presiding Member

21/05/26
Date

Sue Jayne Clement
Full Name of Principal

Signature of Principal

21/05/2026
Date

Education Services
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Te Aro 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	4,173,782	2,752,495	4,161,798
Locally Raised Funds	3	88,911	82,450	109,181
Interest		30,063	12,000	46,130
Total Revenue		4,292,756	2,846,945	4,317,109
Expense				
Locally Raised Funds	3	32,838	12,850	26,999
Learning Resources	4	1,905,693	1,531,837	1,777,648
Administration	5	180,552	180,378	180,062
Interest		1,632	1,600	1,561
Property	6	2,224,873	1,214,775	2,347,612
Total Expense		4,345,588	2,941,440	4,333,882
Net Surplus / (Deficit) for the year		(52,832)	(94,495)	(16,773)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(52,832)	(94,495)	(16,773)

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

Te Aro School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		900,119	815,460	907,895
Total comprehensive revenue and expense for the year		(52,832)	(94,495)	(16,773)
Contribution - Furniture and Equipment Grant		-	-	8,997
Equity at 31 December		847,287	720,965	900,119
Accumulated comprehensive revenue and expense		847,287	720,965	900,119
Equity at 31 December		847,287	720,965	900,119

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.

Education Services
Dedicated to your school

Te Aro 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	159,182	72,220	171,008
Accounts Receivable	8	198,263	112,962	168,188
GST Receivable		-	-	2,965
Prepayments		11,459	13,288	11,010
Investments	9	651,011	503,585	606,817
Funds Receivable for Capital Works Projects	16	44,330	-	9,003
		1,064,245	702,055	968,991
Current Liabilities				
GST Payable		18,826	11,164	-
Accounts Payable	11	189,735	112,131	166,447
Revenue Received in Advance	12	21,943	19,668	18,101
Provision for Cyclical Maintenance	13	-	52,000	49,000
Finance Lease Liability	14	7,806	8,646	8,116
Funds held in Trust	15	3,937	625	4,835
Funds held for Capital Works Projects	16	191,490	-	80,370
		433,737	204,234	326,869
Working Capital Surplus/(Deficit)		630,508	497,821	642,122
Non-current Assets				
Property, Plant and Equipment	10	275,013	280,937	307,122
		275,013	280,937	307,122
Non-current Liabilities				
Provision for Cyclical Maintenance	13	45,230	51,549	36,094
Finance Lease Liability	14	13,004	6,244	13,031
		58,234	57,793	49,125
Net Assets		847,287	720,965	900,119
Equity		847,287	720,965	900,119

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

Te Aro School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		642,535	574,301	617,526
Locally Raised Funds		83,265	50,450	68,017
International Students		1,344	32,000	40,553
Goods and Services Tax (net)		21,791	-	(14,129)
Payments to Employees		(423,952)	(369,651)	(429,178)
Payments to Suppliers		(385,622)	(545,516)	(286,835)
Interest Paid		(1,632)	(1,600)	(1,561)
Interest Received		45,686	12,000	38,443
Net cash from/(to) Operating Activities		(16,585)	(248,016)	32,836
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(21,074)	(27,800)	(37,328)
Purchase of Investments		(44,193)	-	(27,744)
Proceeds from Sale of Investments		-	-	54,512
Net cash from/(to) Investing Activities		(65,267)	(27,800)	(10,560)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,997
Finance Lease Payments		(4,869)	(10,717)	(6,133)
Funds Administered on Behalf of Other Parties		74,895	(705)	(213,590)
Net cash from/(to) Financing Activities		70,026	(11,422)	(210,726)
Net increase/(decrease) in cash and cash equivalents		(11,826)	(287,238)	(188,450)
Cash and cash equivalents at the beginning of the year	7	171,008	359,458	359,458
Cash and cash equivalents at the end of the year	7	159,182	72,220	171,008

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

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

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

Cyclical maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

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

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

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

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

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

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

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

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

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

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

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

o) Funds Held in Trust
Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

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

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

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

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

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

The School carries out painting maintenance of the whole school over a 8 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.

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	649,974	579,801	626,750
Teachers' Salaries Grants	1,466,761	1,136,557	1,351,793
Use of Land and Buildings Grants	2,046,744	1,036,137	2,178,532
Other Government Grants	10,303	-	4,723
	4,173,782	2,752,495	4,161,798

3. Locally Raised Funds

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue			
Donations and Bequests	21,050	16,000	21,249
Fees for Extra Curricular Activities	22,240	4,650	17,238
Trading	2,932	3,000	3,021
Fundraising and Community Grants	38,221	26,800	28,674
International Student Fees	4,468	32,000	38,999
	88,911	82,450	109,181
Expense			
Extra Curricular Activities Costs	22,281	10,250	17,618
Trading	2,761	2,600	2,289
Fundraising and Community Grant Costs	7,190	-	6,140
International Student - Other Expenses	606	-	952
	32,838	12,850	26,999
Surplus for the year Locally Raised Funds	56,073	69,600	82,182

The school received a grant from the TG Macarthy Trust for $2,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	67,908	73,694	53,836
Employee Benefits - Salaries	1,766,629	1,383,743	1,647,420
Staff Development	10,423	19,000	11,652
Depreciation	59,537	54,000	63,335
Other Learning Resources	1,196	1,400	1,405
	1,905,693	1,531,837	1,777,648

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	11,794	11,794	9,792
Board Fees and Expenses	15,687	20,630	13,071
Other Administration Expenses	38,389	44,064	41,792
Employee Benefits - Salaries	98,530	90,490	99,732
Insurance	2,712	-	2,695
Service Providers, Contractors and Consultancy	13,440	13,400	12,780
	180,552	180,378	180,062

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	36,255	43,000	36,257
Cyclical Maintenance	13,160	13,141	8,832
Heat, Light and Water	26,984	29,100	28,323
Rates	10,947	9,992	8,952
Repairs and Maintenance	55,259	33,780	32,126
Use of Land and Buildings	2,046,744	1,036,137	2,178,532
Employee Benefits - Salaries	23,964	31,975	32,514
Other Property Expenses	11,560	17,650	22,076
	2,224,873	1,214,775	2,347,612

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	159,182	72,220	171,008
Cash and cash equivalents for Statement of Cash Flows	159,182	72,220	171,008

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the $159,182 Cash and Cash Equivalents and $651,011 of Investments $217,370 is subject to restrictions for the following reasons

• $191,490 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.

• $21,943 of Revenue Received in Advance is held by the school, as disclosed in note 12.

• $3,937 is held in trust by the school on behalf of other parties, as disclosed in note 15.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	1,878	3,418	4,933
Receivables from the Ministry of Education	23,516	-	2,831
Interest Receivable	10,376	18,312	25,999
Teacher Salaries Grant Receivable	162,493	91,232	134,425
	198,263	112,962	168,188
Receivables from Exchange Transactions	12,254	21,730	30,932
Receivables from Non-Exchange Transactions	186,009	91,232	137,256
	198,263	112,962	168,188

9. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	651,011	503,585	606,817
Total Investments	651,011	503,585	606,817

10. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	157,195	-	-	-	(10,378)	**146,817**
Furniture and Equipment	59,534	9,009	-	-	(14,994)	**53,549**
Information and Communication Technology	59,177	8,124	-	-	(23,185)	**44,116**
Leased Assets	21,016	8,455	-	-	(9,478)	**19,993**
Library Resources	10,200	1,840	-	-	(1,502)	**10,538**
	307,122	27,428	-	-	(59,537)	**275,013**

The net carrying value of equipment held under a finance lease is $19,993 (2024: $21,016)
Restrictions
With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2025 Cost or Valuation $	2025 Accumulated Depreciation $	2025 Net Book Value $	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $
Building Improvements	207,562	(60,745)	**146,817**	207,562	(50,367)	**157,195**
Furniture and Equipment	255,507	(201,958)	**53,549**	246,499	(186,965)	**59,534**
Information and Communication Technology	245,822	(201,706)	**44,116**	237,697	(178,520)	**59,177**
Leased Assets	31,932	(11,939)	**19,993**	32,438	(11,422)	**21,016**
Library Resources	57,337	(46,799)	**10,538**	55,497	(45,297)	**10,200**
	798,160	(523,147)	**275,013**	779,693	(472,571)	**307,122**

11. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	8,420	8,115	16,615
Accruals	8,940	4,076	5,876
Employee Entitlements - Salaries	162,493	91,232	134,425
Employee Entitlements - Leave Accrual	9,882	8,708	9,531
	189,735	112,131	166,447
Payables for Exchange Transactions	189,735	112,131	166,447
	189,735	112,131	166,447

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Income In Advance	-	2,000	-
Int'l Students Fees in Advance	12,803	14,373	15,927
Grants in Advance - Ministry of Education	9,140	3,295	2,174
	21,943	19,668	18,101

13. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	85,094	90,408	79,500
Increase/(decrease) to the Provision During the Year	13,160	13,141	8,832
Use of the Provision During the Year	(53,024)	-	(3,238)
Provision at the End of the Year	45,230	103,549	85,094
Cyclical Maintenance - Current	-	52,000	49,000
Cyclical Maintenance - Non current	45,230	51,549	36,094
	45,230	103,549	85,094

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2027. This plan is based on the School's 10 Year Property plan / painting quotes.

14. 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	9,173	8,646	9,485
Later than One Year	14,380	6,244	14,430
Future Finance Charges	(2,743)	-	(2,768)
	20,810	14,890	21,147
Represented by			
Finance lease liability - Current	7,806	8,646	8,116
Finance lease liability - Non current	13,004	6,244	13,031
	20,810	14,890	21,147

15. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	3,937	625	4,835
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	3,937	625	4,835

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

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16. Funds Held for Capital Works Projects

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

2025	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Retaining Wall- Remediation	230502	3,978	26,691	(30,669)	-	-
Replace Nthern Classrm Windows	205077	30,707	64,805	(139,125)	-	(43,613)
Stair Replacement	246142	(308)	3,283	(2,975)	-	-
LSPM Handrail Modification	241899	2,300	515	(2,815)	-	-
Asphalt Replacement	244293	43,385	7,134	(50,519)	-	-
Blocks A, E, Site - Plumbing & Drainage	230504	(8,695)	70,000	(49,815)	-	11,490
A,D,E,J: Roofing remediation	230501	-	17,000	(17,717)	-	(717)
AMS: New Junior Outdoor Teaching Space	249034	-	180,000	-	-	180,000
Totals		71,367	369,428	(293,635)	-	147,160

Represented by:

Funds Held on Behalf of the Ministry of Education	191,490
Funds Receivable from the Ministry of Education	(44,330)

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Retaining Wall- Remediation	230502	3,978	-	-	-	3,978
Replace Nthern Classrm Windows	205077	285,000	250,000	(504,293)	-	30,707
Stair Replacement	246142	(1,260)	27,000	(26,048)	-	(308)
LSPM Handrail Modification	241899	-	10,500	(8,200)	-	2,300
Asphalt Replacement	244293	-	65,000	(21,615)	-	43,385
Blocks A, E, Site - Plumbing & Drainage	230504	-	-	(8,695)	-	(8,695)
Totals		287,718	352,500	(568,851)	-	71,367

Represented by:

Funds Held on Behalf of the Ministry of Education	80,370
Funds Receivable from the Ministry of Education	(9,003)

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

18. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	2,360	2,855
Leadership Team		
Remuneration	399,121	393,801
Full-time equivalent members	3.19	3.11
Total key management personnel remuneration	401,481	396,656

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	1 - 2	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	4.00	2.00
110 - 120	2.00	2.00
	6.00	4.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

21. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of $253,732 (2024: $578,417) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Replace Nthern Classrm Windows	32,246
Blocks A, E, Site - Plumbing & Drainage	21,486
AMS: New Junior Outdoor Teaching Space	200,000
Total	**253,732**

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

(b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).

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	159,182	72,220	171,008
Receivables	198,263	112,962	168,188
Investments - Term Deposits	651,011	503,585	606,817
Total financial assets measured at amortised cost	1,008,456	688,767	946,013

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	189,735	112,131	166,447
Finance Leases	20,810	14,890	21,147
Total financial liabilities measured at amortised cost	210,545	127,021	187,594

23. Events After Balance Date

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

24. Comparatives

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

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INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Te Aro School ('the School'). The Auditor-General has appointed me, Hamish Anton, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 2 to 21, 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
  - its 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 21 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

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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.

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Other information

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 Members of the Board, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

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

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

Hamish Anton
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

Te Aro School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kate Brazier	Presiding Member	Elected	Nov 2026
Sue Clement	Principal	ex Officio	
Andy Wong	Parent Representative	Elected	Sep 2025
Afnan Al-Rubayee	Parent Representative	Co-opted	Sep 2025
John Kerr	Parent Representative	Appointed	Sep 2025
Christopher Knox	Parent Representative	Elected	Nov 2026
Juliet Glass	Parent Representative	Elected	Sep 2028
Eric Goddard	Parent Representative	Elected	Sep 2028
Andy Wong	Parent Representative	Elected	Sep 2028
Ray Teahen	Staff Representative	Elected	Sep 2025
Ray Teahen	Staff Representative	Elected	Sep 2028

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Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $3,234 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Te Aro School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

21 May 2026

Hamish Anton
Deloitte Limited
Chartered Accountants
PO Box 1990
WELLINGTON 6011

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2025

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Te Aro School ('the School') for the year ended 31 December 2025 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
    - the 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 Disclose Regime.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources and activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
    - present fairly, in all material respects:
        - the 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.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and

- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2025. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Presiding Member

Principal

21 May 2026

Hamish Anton
Deloitte Limited
Chartered Accountants
PO Box 1990
WELLINGTON 6011

Dear Hamish

Confirmation of Subsequent Events

We have considered whether there have been any specific events that have occurred subsequent to the date of the balance sheet of 31 December 2025 that may have an effect on the financial information and disclosures contained in the financial statements of the School.

We note the following:

- There have been no events subsequent to the balance sheet date that would require adjustment to the financial information and disclosures contained in the financial statements;
- We are not aware of any events that have occurred or are likely to occur that bring into question the appropriateness of accounting policies used in preparing the financial statements;
- There have been no unusual accounting adjustments been made or contemplated after the balance-sheet date;
- There have been no significant changes relevant to the measurement of estimates or provisions made in the financial statements;
- There have been no legal proceedings commence subsequent to balance date or any changes regarding the status of legal matters not settled at balance date;
- There have been no new commitments, borrowings or guarantees entered into since balance date; and
- There have been no significant impairment, sale or acquisition of assets planned or occurred (including those that relate to our assessment of the impact of natural disasters such as cyclones or floods).

Yours faithfully

Presiding Member

Principal