

GARSTON SCHOOL



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

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GARSTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Garston School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Mathew Tayler	Presiding Member	Re-elected Sep 2025	Sept 2028
Ruth Faulkner	Principal ex Officio		
Shannon McMillan	Parent Representative	Elected Sep 2025	Sept 2028
Amy Aldridge	Parent Representative	Re-elected Sep 2025	Sept 2026
Ashley Giles	Parent Representative	Co-opted Oct 2024	Sept 2025
Ben Evans	Parent Representative	Elected Jun 2023	Sept 2025
Ben Nettleton	Limited Statutory Manager	Appointed	Apr 2025
Sarah Willmot	Staff Representative	Elected Sep 2025	Sept 2028

Garston 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.

Matthew Taylor
Full Name of Presiding Member

Ruth Eve Faulkner
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

~~18/5/2026~~ 15/06/2026
Date

15/06/2026
Date

Garston 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	716,889	669,666	881,306
Locally Raised Funds	3	24,235	5,000	7,250
Interest		500	500	2,363
Total Revenue		741,624	675,166	890,919
Expense				
Locally Raised Funds	3	4,967	-	(314)
Learning Resources	4	370,541	365,069	451,299
Administration	5	56,524	50,373	132,619
Interest		234	398	398
Property	6	221,104	259,270	215,577
Other Expense	7	38,865	76,451	96,169
Total Expense		692,235	751,561	895,748
Net Surplus / (Deficit) for the year		49,389	(76,395)	(4,829)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		49,389	(76,395)	(4,829)



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

Garston 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		20,573	20,573	25,402
Total comprehensive revenue and expense for the year		49,389	(76,395)	(4,829)
Equity at 31 December		69,962	(55,822)	20,573
Accumulated comprehensive revenue and expense		69,962	(55,822)	20,573
Equity at 31 December		69,962	(55,822)	20,573



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.

Garston School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	80,894	405	65,577
Accounts Receivable	9	43,158	16,158	13,573
Prepayments		3,294	3,565	3,565
Inventories	10	1,670	377	377
		<u>129,016</u>	<u>20,505</u>	<u>83,092</u>
Current Liabilities				
GST Payable		7,979	10,914	10,914
Accounts Payable	12	45,322	57,459	57,227
Revenue Received in Advance	13	4,101	618	618
Finance Lease Liability	15	1,218	1,270	1,821
		<u>58,620</u>	<u>70,261</u>	<u>70,580</u>
Working Capital Surplus/(Deficit)		70,396	(49,756)	12,512
Non-current Assets				
Property, Plant and Equipment	11	87,834	83,400	93,328
		<u>87,834</u>	<u>83,400</u>	<u>93,328</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	87,418	87,418	83,199
Finance Lease Liability	15	850	2,048	2,068
		<u>88,268</u>	<u>89,466</u>	<u>85,267</u>
Net Assets		<u>69,962</u>	<u>(55,822)</u>	<u>20,573</u>
Equity		<u>69,962</u>	<u>(55,822)</u>	<u>20,573</u>



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

Garston 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		238,063	205,075	411,853
Locally Raised Funds		19,196	5,000	7,868
Goods and Services Tax (net)		(2,935)	-	6,196
Payments to Employees		(77,336)	(86,974)	(159,156)
Payments to Suppliers		(154,706)	(185,354)	(246,627)
Interest Paid		(234)	(398)	(398)
Interest Received		500	500	2,363
Net cash from/(to) Operating Activities		22,548	(62,151)	22,099
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(5,410)	(2,281)	(6,984)
Net cash from/(to) Investing Activities		(5,410)	(2,281)	(6,984)
Cash flows from Financing Activities				
Finance Lease Payments		(1,821)	(3,021)	(2,128)
Repayment of Borrowings		-	2,281	
Funds Administered on Behalf of Other Parties		-	-	(14,286)
Net cash from/(to) Financing Activities		(1,821)	(740)	(16,414)
Net increase/(decrease) in cash and cash equivalents		15,317	(65,172)	(1,299)
Cash and cash equivalents at the beginning of the year	8	65,577	65,577	66,876
Cash and cash equivalents at the end of the year	8	80,894	405	65,577

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.

Garston School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

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) 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.

e) 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.

f) 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.

g) Inventories

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

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) 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 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.

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.

j) 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.

k) 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.

l) Provision for Cyclical Maintenance

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

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

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

m) Financial Instruments

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

The School's financial liabilities comprise of accounts payable and finance lease. 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.

n) 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.

o) Budget Figures

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

p) 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	180,886	122,567	237,662
Teachers' Salaries Grants	300,569	295,341	278,295
Use of Land and Buildings Grants	176,020	167,013	188,774
Intervention Grants	9,444	-	55,277
Other Government Grants	49,970	84,745	121,298
	<u>716,889</u>	<u>669,666</u>	<u>881,306</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	6,118	-	208
Trading	-	-	63
Fundraising and Community Grants	6,897	5,000	4,207
Other Revenue	11,220	-	2,772
	<u>24,235</u>	<u>5,000</u>	<u>7,250</u>
Expense			
Extra Curricular Activities Costs	5,987	-	-
Trading	(1,020)	-	(314)
	<u>4,967</u>	<u>-</u>	<u>(314)</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>19,268</u>	<u>5,000</u>	<u>7,564</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	6,900	4,600	3,067
Information and Communication Technology	330	-	112
Employee Benefits - Salaries	350,238	339,341	391,900
Staff Development	169	8,750	43,176
Depreciation	12,904	12,378	13,044
	<u>370,541</u>	<u>365,069</u>	<u>451,299</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	10,870	7,523	8,512
Board Expenses	4,779	3,000	6,020
Legal Fees	-	-	12,198
Other Administration Expenses	12,626	6,750	10,983
Employee Benefits - Salaries	6,438	25,000	26,684
Insurance	4,115	400	735
Service Providers, Contractors and Consultancy	17,696	7,700	67,487
	56,524	50,373	132,619

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cyclical Maintenance	4,219	62,217	(3,179)
Heat, Light and Water	9,990	7,000	8,409
Rates	385	440	161
Repairs and Maintenance	8,463	3,900	3,036
Use of Land and Buildings	176,020	167,013	188,774
Employee Benefits - Salaries	22,010	18,000	17,480
Other Property Expenses	17	700	896
	221,104	259,270	215,577

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

7. Other Expense

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Transport	38,865	76,451	96,169
	38,865	76,451	96,169

8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	80,894	405	65,577
Cash and cash equivalents for Statement of Cash Flows	80,894	405	65,577

9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	8,522	-	-
Receivables from the Ministry of Education	5,855	5,855	3,618
Teacher Salaries Grant Receivable	28,781	10,303	9,955
	<u>43,158</u>	<u>16,158</u>	<u>13,573</u>
Receivables from Exchange Transactions	8,522	-	-
Receivables from Non-Exchange Transactions	34,636	16,158	13,573
	<u>43,158</u>	<u>16,158</u>	<u>13,573</u>

10. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	1,670	377	377
	<u>1,670</u>	<u>377</u>	<u>377</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Land	2,000				-	2,000
Buildings	29,155				(980)	28,175
Building Improvements	23,203				(1,546)	21,657
Furniture and Equipment	19,545	6,741			(4,903)	21,383
Information and Communication Technology	12,732	460			(3,260)	9,932
Leased Assets	3,672				(1,812)	1,860
Library Resources	3,021	3,230	(3,021)		(403)	2,827
	<u>93,328</u>	<u>10,431</u>	<u>(3,021)</u>	<u>-</u>	<u>(12,904)</u>	<u>87,834</u>

Restrictions

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 \$
Land	2,000	-	2,000	2,000	-	2,000
Buildings	49,000	(20,825)	28,175	49,000	(19,845)	29,155
Building Improvements	144,472	(122,815)	21,657	144,472	(121,269)	23,203
Furniture and Equipment	182,105	(160,722)	21,383	175,364	(155,819)	19,545
Information and Communication Technology	16,443	(6,511)	9,932	15,983	(3,251)	12,732
Motor Vehicles	1,650	(1,650)	-	1,650	(1,650)	-
Leased Assets	5,233	(3,373)	1,860	7,665	(3,993)	3,672
Library Resources	32,584	(29,757)	2,827	32,375	(29,354)	3,021
	<u>433,487</u>	<u>(345,653)</u>	<u>87,834</u>	<u>428,509</u>	<u>(335,181)</u>	<u>93,328</u>

12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	1,352	32,722	32,722
Accruals	13,670	13,670	13,812
Employee Entitlements - Salaries	28,781	10,303	9,955
Employee Entitlements - Leave Accrual	1,519	764	738
	<u>45,322</u>	<u>57,459</u>	<u>57,227</u>
Payables for Exchange Transactions	45,322	57,459	57,227
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>45,322</u>	<u>57,459</u>	<u>57,227</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Other revenue in Advance	4,101	618	618
	<u>4,101</u>	<u>618</u>	<u>618</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	83,199	83,199	86,378
Increase/(decrease) to the Provision During the Year	4,219	4,219	(3,179)
Provision at the End of the Year	<u>87,418</u>	<u>87,418</u>	<u>83,199</u>
Cyclical Maintenance - Non current	87,418	87,418	83,199
	<u>87,418</u>	<u>87,418</u>	<u>83,199</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2030 This plan is based on the School's 10 Year Property Plan is prepared by a Ministry of Education appointed consultant.

15. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	1,323	2,500	2,055
Later than One Year	881	1,000	2,204
Future Finance Charges	(136)	(182)	(370)
	2,068	3,318	3,889
Represented by			
Finance lease liability - Current	1,218	1,270	1,821
Finance lease liability - Non current	850	2,048	2,068
	2,068	3,318	3,889

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 9, and includes retentions on the projects, if applicable.

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Totals	-	-	-	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Block A Remodel	-	1,225	-	-	-
Install 3 Heatpumps	-	1,011	(1,011)	-	-
Roofing, Switchboards, Heating	-	14,500	(136,338)	-	-
Totals	14,286	123,063	(137,349)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

17. Related Party Transactions

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

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

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 \$
<i>Board Members</i>		
Remuneration	1,680	2,800
 <i>Leadership Team</i>		
Remuneration	139,531	198,476
Full-time equivalent members	1	1
 Total key management personnel remuneration	141,211	201,276

There are 4 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance Committee (1 members) that meet as required. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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	130-140	90-100
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Principal 2

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	-	10-20
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Principal 3

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	-	70-80
Benefits and Other Emoluments	-	0-5
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	1.00	0.00
	<hr/> <hr/>	<hr/> <hr/>
	1.00	0.00

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	\$ -	\$ -
Number of People	-	-

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.

21. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had no capital commitments (2024:nil)

(b) Operating Commitments

As at 31 December 2025, the board has not entered into any operating contracts (Operating commitments at 31 December 2024:nil).

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	80,894	405	65,577
Receivables	43,158	16,158	13,573
Total financial assets measured at amortised cost	<u>124,052</u>	<u>16,563</u>	<u>79,150</u>

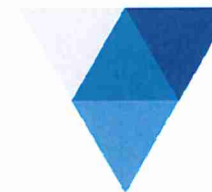
Financial liabilities measured at amortised cost

Payables	45,322	57,459	57,227
Finance Leases	2,068	3,318	3,889
Total financial liabilities measured at amortised cost	<u>47,390</u>	<u>60,777</u>	<u>61,116</u>

23. Events After Balance Date

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

Analysis of Variance Reporting



Analysis Report 2025

School Name:

Garston School

**School
Number:**

3953

**Strategic
Aim:**

- All ākonga will have the opportunity to achieve their highest potential in Structured Literacy and Structured Mathematics.

**Annual
Aim:**

- Raise student achievement in Literacy and Mathematics using effective assessment practices.

Target:

1. ~~Use end of 2024 data~~ Use beginning of 2025 data to show rationale (with Structured Literacy and Mathematic Programmes in place).
2. Create targets for 2026.
3. Compare and contrast Term One data with end of 2025 to show progress has been achieved.



Baseline Data

EDUCATION

Where we have come from:

Term 1 2025	End of Year Expectation	Maths	Reading	Writing
Year 1	At (Proficient)			
	Working Toward (Consolidating)	2	2	2
	Below (Emerge/developing)			
Year 2	At (Proficient)	1	2	1
	Working Toward (Consolidating)	3	2	3
	Below (Emerge/developing)			
Year 3	At (Proficient)	1	3	2
	Working Toward (Consolidating)	4		3
	Below (Emerge/developing)		2	
Year 4	At (Proficient)			
	Working Toward (Consolidating)	2	2	2
	Below (Emerge/developing)			
Year 5	At (Proficient)			
	Working Toward (Consolidating)	2	2	
	Below (Emerge/developing)	1	1	3
Year 6	At (Proficient)		1	1
	Working Toward (Consolidating)	3	1	1



	Below (Emerge/developing)		1	1
Year 7	At (Proficient)			
	Working Toward (Consolidating)	2	2	
	Below (Emerge/developing)			2
Year 8	At (Proficient)			
	Working Toward (Consolidating)	1	1	
	Below (Emerge/developing)			1
Whole School		Maths	Reading	Writing
	At (Proficient)	9.09% 2 students	27.27% 6 students	18.18% 4 students
	Working Toward (Consolidating)	86.36% 19 students	54.55% 12 students	50% 11 students
	Below (Emerge/developing)	4.55% 1 student	18.18% 4 students	31.82% 7 students
Pacifica		Maths	Reading	Writing
	At (Proficient)			
	Working Toward (Consolidating)	2	2	1
	Below (Emerge/developing)			1
Māori	At (Proficient)			
	Working Toward (Consolidating)	2	2	1
	Below (Emerge/developing)			1
Analysis:				



Writing

- Is low, particularly as students progress through to Eyre classroom
- Some learning needs that have been referred to RTLB and LSC for further support and guidance
- Judi has started a targeted intervention session before school in the morning. Goal is to accelerate learning
- As Writing samples are collected throughout the year, we need to moderate across school to ensure accuracy of results
- Observation of practice; discussion as whole staff; readings – PGC focus

Reading

- Those who have been flagged as below in the Junior area have also been referred to receive assessment and support
- Emphasis on reading with the teacher daily, Teacher Aide as supplementary support
- Look at availability of resources – iDeal decodables

Maths

- Tracking well
- Staff will undergo Oxford and Ministry PLD to enhance skills and knowledge
- Eyre – pitched at year 6 level for whole class teaching –with independent and extension activities adapted for each year

Māori learners

- Need to ensure that we offer culturally responsive materials, leading learning and taking responsibility for younger peers as role models

Where to now:

Term 4 2025	End of Year Expectation	Maths	Reading	Writing
Year 1	At (Proficient)			
	Working Toward (Consolidating)	5	2	2
	Below (Emerge/developing)	1	4	4
Year 2	Above (Exceeding)	1		



	At (Proficient)	2	4	3
	Working Toward (Consolidating)	1	1	2
	Below (Emerge/developing)	1	1	
Year 3	At (Proficient)	4	3	3
	Working Toward (Consolidating)		1	2
	Below (Emerge/developing)	1	1	
Year 4	Above (Exceeding)	2		1
	At (Proficient)	1	2	1
	Working Toward (Consolidating)		1	1
	Below (Emerge/developing)			
Year 5	Above (Exceeding)	1		
	At (Proficient)	1	1	
	Working Toward (Consolidating)		1	1
	Below (Emerge/developing)			1
Year 6	At (Proficient)	1	1	1
	Working Toward (Consolidating)	1		1
	Below (Emerge/developing)		1	
Year 7	Above (Exceeding)	1		
	At (Proficient)			
	Working Toward (Consolidating)		1	



	Below (Emerge/developing)			1
Year 8	Above (Exceeding)			1
	At (Proficient)	1	1	
	Working Toward (Consolidating)			
	Below (Emerge/developing)			
Whole School		Maths	Reading	Writing
	Excelling (Above)	5 Students 19%		1 Student 3.8%
	At (Proficient)	9 Students 34.6%	12 Students 46.1%	8 Students 30.77%
	Working Toward (Consolidating)	9 Students 34.6%	7 Students 26.9%	7 Students 26.9%
	Below (Emerge/developing)	3 Students 11.53%	7 Students 26.9%	10 Students 38.46%
Pacifica		Maths	Reading	Writing
N/A				
Māori	At (Proficient)	1	1	1
	Working Toward (Consolidating)			
	Below (Emerge/developing)			



The new progress descriptors for reporting to parents and whānau in Reading, Writing, Mathematics and Statistics are:

Emerging Students require support to meet curriculum expectations for their year level and/or goals as described in their personalised learning plan.

Developing Students are making some progress towards curriculum expectations for their year level.

Consolidating Students are meeting many curriculum expectations for their year level and are steadily strengthening their understanding across learning areas.

Proficient Students are meeting curriculum expectations for their year level.

Exceeding Students are exceeding curriculum expectations for their year level.

Analysis:

Writing

- At the end of Term One, 15 students were working within their curriculum level band either consolidating their knowledge or proficient at meeting the expectation. 7 students were below.
- At the end of Term Four, 15 students are working within their curriculum level band either consolidating their knowledge or proficient at meeting the expectation. One student is exceeding, and 10 are developing or emergent (below).

Reading

- At the end of Term One, 18 students were working within their curriculum level band either consolidating their knowledge or proficient at meeting the expectation. 4 students were below.





- At the end of Term Four, 19 students are working within their curriculum level band either consolidating their knowledge or proficient at meeting the expectation. 7 are developing or emergent (below).

Maths

- At the end of Term One, 21 students were working within their curriculum level band either consolidating their knowledge or proficient at meeting the expectation. 1 student was below.
- At the end of Term Four, 18 students are working within their curriculum level band either consolidating their knowledge or proficient at meeting the expectation. 5 are exceeding their year level expectation. 3 are developing or emergent (below).

Māori learners

- 100% at across Reading, Writing, Maths Term Four.

While our progress has at least doubled, we have had students join us throughout the year as New Entrants or arrived from other schools which we do not hold Term One data for. As a New Entrant, many have not completed a full year of schooling which can impact upon results. We expect that the data will continue on an upwards trajectory for 2026 with confidence in teaching, clear assessment guidelines and continued PLD.



EDUCATION



Actions
What did we do?

Outcomes
What happened?

Reasons for the variance *Why did it happen?*

Evaluation
Where to next?



Then
Writing

Is low, particularly as students progress through to Eyre classroom. Some learning needs that have been

referred to RTLB and LSC for further support and guidance

Judi has started a targeted intervention session before school in the morning. Goal is to accelerate learning

As Writing samples are collected throughout the year, we need to moderate across school to ensure accuracy of results

Observation of practice; discussion as whole staff; readings – PGC focus

Reading

Those who have been flagged as below in the Junior area have also been referred to receive assessment and support

Emphasis on reading with the teacher daily, Teacher Aide as supplementary support

Look at availability of resources – iDeal decodables

Maths

Tracking well

Staff will undergo Oxford and Ministry PLD to enhance skills and knowledge

Eyre – pitched at year 6 level for whole class teaching –with independent and extension activities adapted for each year

Māori learners

Need to ensure that we offer culturally responsive materials, leading learning and taking responsibility for younger peers as role models

Now

Writing

iDeal PLD undertaken by Junior Kaiako

Structured Writing slides used in

Senior area

Emphasis on writing structure not just content

Writing moderation across school

Observation of practice and feedback

Emphasis placed upon 1 hour each day

As students gained success, they had a more positive attitude toward writing

Reading

Reading has started to be an integral part of the Junior timetable for 1 hour per day

Lots of opportunities to focus on vocabulary in the Senior area

Maths

Oxford programme used as a school wide supplement to the curriculum refresh

Staff underwent Oxford and Ministry PLD to enhance skills and knowledge

Learning pitched to bring in groups

Emphasis on rich tasks and basic facts knowledge

1 hour a day

Māori learners

Need to ensure that we offer culturally responsive materials, leading learning and taking responsibility for younger peers as role models

Then

Writing

Writing achievement was low, particularly as students progressed into the Eyre classroom. Several

students required additional learning support, resulting in referrals to RTLB and LSC for further guidance. In response to these needs, Judi initiated a targeted before-school writing intervention to support foundational skills and confidence.

Now

Significant shifts have taken place across the school. Junior Kaiako have undertaken iDeal PLD, strengthening understanding of structured literacy approaches and transferring this knowledge into writing. In the senior area, Structured Writing slides are used consistently, ensuring clarity around writing expectations. The emphasis has moved from focusing solely on content to explicitly teaching writing structure.

Schoolwide writing moderation has been established to improve consistency and accuracy, especially important as new students arrived mid-year with varied writing backgrounds. Observation of practice, professional discussion, and feedback have strengthened shared expectations. Writing has been intentionally prioritised, with one hour dedicated daily. As students experienced success and understood the structure more clearly, their confidence and attitude toward writing markedly improved.

Ongoing Focus

Writing

To accelerate learning and maintain momentum, writing samples will continue to be collected and moderated across the school. Regular observation of practice, whole-staff discussion, and professional readings (as part of our PGC focus) will ensure our approach remains consistent, evidence-based, and responsive to student needs.

Reading

Moving forward, we will continue to strengthen the one-hour daily reading block in the Junior area to ensure consistency and depth of instruction. In the Senior area, we will expand deliberate vocabulary teaching through rich texts and explicit word-learning strategies. Regular reading assessments will be embedded to track progress and identify students who require targeted support. We will also work to ensure strong alignment between Junior decoding and fluency foundations and the comprehension expectations in the Senior classes, supporting a smooth transition for all learners. Opportunities for cross-team observation and the sharing of effective practice will be encouraged, alongside continued efforts to grow home-school partnerships by equipping whānau with simple strategies to support reading at home.

Maths

Moving forward, we will continue to strengthen the consistent one-hour

Reading

Reading has become a consistent and integral part of the Junior timetable, with one hour dedicated each day to develop early decoding, fluency, and comprehension skills. In the Senior area, deliberate opportunities have been created to strengthen vocabulary knowledge, supporting students to access increasingly complex texts and deepen their understanding.

Maths

Then

Maths was generally tracking well across the school, with students showing steady progress. Staff were preparing to undertake Oxford and Ministry PLD to strengthen their skills and deepen curriculum knowledge. In the Eyre classroom, whole-class teaching was pitched at a Year 6 level, with independent and extension activities adapted to meet the varied year-group needs within the class.


Now

A more cohesive and targeted approach to Maths has been established. The Oxford programme is now used schoolwide as a supplement to the refreshed curriculum, providing consistent structures and resources across classrooms. Staff have completed both Oxford and Ministry PLD, enhancing their understanding of

daily maths block and refine the use of the Oxford programme to ensure it is effectively supporting the curriculum refresh. Teachers will keep developing targeted small-group instruction to better meet diverse learning needs, supported by ongoing use of assessment data to identify students requiring acceleration. We will further embed rich mathematical tasks that promote problem-solving and reasoning while continuing to build automaticity with basic facts. Cross-class sharing of practice will help ensure alignment and consistency across the school, and whānau engagement will be supported through clear information about how maths learning can be reinforced at home.

Note:

Those who are consolidating or proficient are working within their curriculum band.



effective mathematical practice. Teaching is now purposefully pitched to bring learners together in small groups, allowing for more targeted instruction and greater responsiveness to individual needs. Across the school, an emphasis has been placed on rich mathematical tasks alongside consistent development of basic facts knowledge. Maths has also been prioritised with a dedicated one-hour block each day, ensuring regular, focused learning time.

Raise Attendance in 2025

**Strategic
Aim:**

- All ākonga will have the opportunity to achieve academic success in a supportive learning environment.

**Attendance
Target:**

Improve regular attendance and achievement levels through MOE attendance targets of 80% regular attendance.



**Baseline
Attendance
Data**

EDUCATION Attendance Rate Per Year Level Term One						
Year Level	Present 0-70%	Present 71-80%	Present 81-90%	Present 91-100%	Late	
Year 0	0.00%	0.00%	0.00%	100.00%	0.00%	
Year 1	0.00%	0.00%	100.00%	0.00%	0.00%	
Year 2	0.00%	0.00%	50.00%	50.00%	0.26%	
Year 3	0.00%	0.00%	20.00%	80.00%	0.00%	
Year 4	0.00%	0.00%	0.00%	100.00%	0.00%	
Year 5	0.00%	100.00%	0.00%	0.00%	0.00%	
Year 6	0.00%	0.00%	0.00%	100.00%	0.00%	
Year 7	0.00%	0.00%	0.00%	100.00%	0.00%	
Year 8	0.00%	0.00%	0.00%	100.00%	0.00%	
Term 4 2025						
Attendance	Year Level	Present 0-70%	Present 71-80%	Present 81-90%	Present 91-100%	Late



U T A T I A N

Present

Year 0	0.00%	0.00%	20.00%	80.00%	0.32%
Year 1	0.00%	0.00%	100.00%	0.00%	0.00%
Year 2	0.00%	0.00%	20.00%	80.00%	0.88%
Year 3	0.00%	0.00%	0.00%	100.00%	0.00%
Year 4	0.00%	0.00%	0.00%	100.00%	1.26%
Year 5	0.00%	0.00%	0.00%	100.00%	0.00%
Year 6	50.00%	50.00%	0.00%	0.00%	1.89%
Year 7	0.00%	0.00%	100.00%	0.00%	0.00%
Year 8	0.00%	0.00%	0.00%	100.00%	0.00%



EDUCATION

ACTIONS:

Attendance Plan created

Regular follow up around attendance

Better use of SMS to input absence

Newsletter guidance STAR particularly during Term One to ensure that expectations were clear going forward

Whānau hui and Attendance Officer involvement where necessary

Principals Report on Progress of Annual Plan 2025

Principal's Report, December 2025

[Garston School Strategic Plan](#)

 [Annual-Implementation-Plan-Garston 2025.pdf](#)

Annual Implementation Plan Actions

Progress of Annual Implementation Plan Actions

Goal 1:

That all ākonga will be given the opportunity to achieve their highest potential in Structured Literacy and Mathematics

Strategy: Raise student achievement in Mathematics and Literacy using effective assessment practices

Actions:

- Develop a shared understanding of the intentional and deliberate actions of teaching one hour of Reading, Writing and Mathematics daily.
- Ensure that students are supported in small groups
- Build and embed teacher pedagogical content knowledge around assessment for learning
- Support of in class learning through home learning
- Staff to attend professional learning in Structured Literacy and Mathematics
- Professional Growth Cycle/s aligned with strategic goal and Teaching Standards

Mathematics:

- After assessment undertaken (JAM and PAT), progress has shown that we are strong in teaching this subject area due to the rate of achievement
- Ruth attended 2 Maths and Stats morning workshops that MOE provided late November and last week. The information shared will support the planning of Maths at our Teacher Only Day in 2026
- Communication in Maths is imperative toward building an overall picture alongside formative assessment, of where children are achieving in Maths. Government are yet to finalise which formative assessment tool that we will be using
- As staff, we have been working on evaluating our progress within our Professional Growth Cycle so that we are able to set goals for next year
- In the senior class, it has been important to support the range of student needs by working in groups rather than whole class teaching
- Important note that we are to teach the curriculum and not

- Unpack, map our practice of Structured Literacy and Mathematics within Te Mātaiaho framework

adhere to one particular programme for Maths. We need to look at what is available to ensure that it is appropriate for our school context and need

Literacy:

- PGC notes above
- Analysis of Variance has shown improvement in Reading and Writing but we have a long way to go to ensure that we make steady progress which will mean following MOE formatted planning, undertaking more teaching observations, deeper discussion around assessment tools and justification around placement
- Next year it would be useful to observe at other schools that are using iDeal, for further guidance and ideas within our practice
- 2026 look at which assessment tools MOE are wanting us to use for Literacy as we have been using iDeal, STAR (reading) and e-asStle (writing)
- Need to look at ways of engaging with our parent community to emphasise the importance of reading mileage and that learning needs to be supported at home for success to occur

Goal 2:

That all ākonga will be given the opportunity to achieve academic success in a supportive learning environment

Strategy:

Build whānau and community support to enhance student engagement

Actions:

- Create an Attendance Policy and Procedures to align with government expectations
- Introduce a reviewed system for following up absences
- Provide opportunities for whānau and community to support learning through events, workshops, consultation
- Begin Positive Behaviour for Learning (PB4L) journey

- Parent-student-teacher conferencing held last week. We have had positive feedback about learning, teaching and our school in general
- Attendance plan put forward for approval at 11th December's Board meeting which includes following up absences
- End of Year Assembly, Dunstan High School performance, Kingston Flyer trip, DSO visit, whanau sharing, have/are all taking place to ensure community and whanau engagement. Next year it will be useful to have informative curriculum evenings to discuss what Structured Literacy and Maths looks like in the classroom
- Communication plan has been developed
- Start of 2026, PB4L behaviour matrix will be released to our school

- Develop a communication plan

community and followed. This has helped justify recent major behaviours within our school.

Property

Roof - leak in R3 due to blocked gutter (as per email and discussion)

Matthew organising external doors in main block to be upgraded (MOE grant needs to be spent before Term 1 2026)

Health and Safety

Student hit on forehead by tennis racket 3/12 after school during parent interviews. A parent applied ice and arranged to take the child home.

Student hit in eye on field during lunch time 20/11. Ice pack applied, and parents contacted that evening.

Student pushed from behind by another student twice. Student's parents contacted and the student responsible was informally stood down for the day.

Aroha and Will's pig hunting dog has been on school property twice. They have been contacted to collect (has tracking collar). Student have been kept inside until confirmation that the dog had been caught by owners.

Water Systems

Sam is now responsible for water testing. This was asked to be undertaken on 28/11 but was not undertaken. A new request logged for 9th December.

Assurances, employment

-

Garston School's Annual Implementation Plan

References to Regulations in this document refer to the [Education \(School Planning and Reporting\) Regulations 2023](#).

2026

Summary of the plan

At Garston School, we are committed to strengthening our assessment practices to ensure we effectively monitor student progress, respond to learner needs, and strengthen engagement with whānau. Building on the Structured Literacy and Structured Mathematics journey that began in 2025, we are continuing to refine our assessment systems to ensure they provide clear, reliable information about student learning and achievement.

Teachers will use consistent, evidence-based assessment tools aligned with our Structured Literacy iDeaL approach and the Oxford Mathematics programme to track progress across the curriculum. Assessment data will be gathered regularly, analysed each term, and used to guide targeted teaching and support for learners. This approach will allow us to identify students requiring acceleration, monitor progress over time, and celebrate student achievement.

Success will be measured through improved consistency in assessment practices across the school, clear tracking of student progress against curriculum expectations, and evidence of accelerated progress for students identified as needing additional support in literacy and mathematics.

These programmes provide a structured and sequential approach to teaching that supports all learners, particularly within our composite classroom setting where a wide range of learning needs are present. By strengthening our assessment practices, teachers will be better equipped to respond to those needs and ensure all students have opportunities to succeed.

Alongside improved assessment practice, Garston School recognises that regular attendance is essential for learning success. In 2026 we will continue to strengthen our focus on attendance through clear monitoring systems and proactive engagement with families. The implementation of the Positive Behaviour for Learning (PB4L) framework will support a positive and inclusive school culture where students feel safe, valued, and motivated to attend and participate in learning.

Attendance data will be reviewed regularly to identify patterns, provide early support for students at risk of irregular attendance, and work collaboratively with whānau to remove barriers to participation. Success will be measured through improved rates of

regular attendance, reduced unexplained absences, and increased student engagement in learning.

Garston School's vision is to foster an environment where every student can grow, learn, and develop within a positive and caring community. Our commitment to strong assessment practices, structured teaching approaches, and positive wellbeing frameworks supports the development of the whole child—academically, socially, and emotionally. Underpinned by our core values of respect, integrity, and community, we aim to create a learning environment where students feel connected, supported, and empowered to achieve success.

Through these initiatives, Garston School will continue to strengthen learning outcomes for students while building meaningful partnerships with whānau and the wider community.

**Where we are currently at:
Student Achievement Data 2025**

Analysis:

Writing

At the end of Term One, 15 students were working within their curriculum level band either consolidating their knowledge or proficient at meeting the expectation. 7 students were below. At the end of Term Four, 15 students are working within their curriculum level either consolidating their knowledge or proficient at meeting the expectation. One student is exceeding, and 10 are developing or emergent (below).

Reading

At the end of Term One, 18 students were working within their curriculum level either consolidating their knowledge or proficient at meeting the expectation. 4 students were below. At the end of Term Four, 19 students are working within their curriculum level either consolidating their knowledge or proficient at meeting the expectation. 7 are developing or emergent (below).

Maths

At the end of Term One, 21 students were working within their curriculum level band either consolidating their knowledge or proficient at meeting the expectation. 1 student was below. At the end of Term Four, 18 students are working within their curriculum level either consolidating their knowledge or proficiency at meeting the expectation. 5 are exceeding their year level expectation. 3 are developing or

emergent (below).

While our progress has at least doubled, we have had students join us throughout the year as New Entrants or arrived from other schools which we do not hold Term One data for. As a New Entrant, many have not completed a full year of schooling which can impact upon results. We expect that the data will continue on an upwards trajectory for 2026 with confidence in teaching, clear assessment guidelines and continued PLD.

Regulation 9(1)(e)

How our targets and actions give effect to Te Tiriti o Waitangi

In partnership with our community, we will strengthen practices that reflect the cultural identity, language, and heritage of Aotearoa New Zealand. The principles of Partnership, Protection, and Participation under Te Tiriti o Waitangi will guide our decision-making, teaching, and learning. We are committed to ensuring all learners experience success, with a focus on supporting Māori and Pasifika students to achieve and thrive as themselves.

This will be demonstrated through our core values:

Whanaungatanga – Relationships

- Build and strengthen partnerships with Māori whānau and the wider community.
- Seek guidance from local mana whenua to inform culturally responsive practice.

Aroha – Belonging and Respect

- Foster an inclusive environment where cultural identity is recognised and valued.
- Integrate *te reo Māori* and *tikanga Māori* across teaching programmes and school practices.

Manaakitanga – Care and Support

- Provide authentic opportunities for students to engage in cultural learning experiences such as waiata and Matariki.
- Use consultation and ongoing review with whānau to strengthen culturally responsive programmes.

Ako – Teaching and Learning

- Align practice with Ka Hikitia – Ka Hāpaitia Strategy to support improved outcomes for Māori learners.
- Continue to build staff cultural capability and confidence.
- Set, monitor, and review achievement targets for priority learners to support equitable progress and success.

Regulation 9(1)(g)

STRATEGIC GOAL: All akonga will have the opportunity to achieve their highest potential in Structured Literacy and Mathematics

ANNUAL GOAL: To fully implement a consistent, evidence based Structured Literacy and Mathematics approach across Years 1 to 8, aligned with the refreshed New Zealand Curriculum and Ministry of Education requirements.

ANNUAL TARGET : Use 2025 data to contrast and compare with 2026 to create targets of 75% achieving at or above.

ACTIONS	RESPONSIBILITY OF	RESOURCES	MEASURING SUCCESS	MONITOR/REVIEW
Deliver a minimum of 60 minutes daily in Structured Reading, Writing and Mathematics instruction in every classroom	Principal, classroom teacher	Tahurangi, iDeal platform, Oxford platform	All teachers consistently implement structured lessons	Term planning review and observations
Provide ongoing professional learning to strengthen teacher capability in Structured Approaches	Principal	MOE Oxford iDeal Mrs Priestley SM	PLD reflections, notes, Professional Growth Cycle	Ongoing
Monitor programme fidelity through classroom observations and planning reviews	Principal	Planning in drive, Tahurangi, Oxford, iDeal, Mrs Priestley, PGC	Classroom observations, planning reviews	Each term
Use targeted teaching groups to accelerate progress for students below curriculum	Principal, LSC, Teacher Aide, classroom teacher	Tier intervention (iDeal), Oxford activities, manipulatives	Pre and post data	T2, T3, T4

STRATEGIC GOAL: That all ākonga will be given the opportunity to achieve academic success in a supportive learning environment.

ANNUAL GOAL: To strengthen assessment systems and reporting processes to ensure adequate tracking of student progress and clear communication with whānau

ANNUAL TARGET : Use assessment data to inform teaching and reporting to ensure that targets (75% at or above) are being met

ACTIONS	RESPONSIBILITY OF	RESOURCES	MEASURING SUCCESS	MONITOR/REVIEW
Implement a clear school wide assessment schedule for Literacy and Mathematics	Principal	Tahurangi, MOE, iDeal, Oxford; PLD via Evaluation Associates	Teacher feedback and engagement	End Term 3 (Due to changes in assessment during 2026)
Use data to inform planning, targeted teaching and intervention	Classroom teacher, LSC, RTLB	Assessments, pre and post tests, OTJ, moderation, tracking sheets, planning	Progress and student achievement, engagement, planning is evident, data is used to guide planning and teaching	End Term 1, 2, 3 & 4
Moderate student work to ensure consistency and reliability of teacher judgements	Principal, classroom teacher(s)	Assessment - PAT or SMART,, samples of work (writing)	Consistent teacher judgement throughout the school, conversations	Twice a year pre Term 2 & 4 reports
Provide twice yearly plain language reports to parents identifying achievement, next steps	Principal, classroom teacher(s)	Evaluation Associates PLD, reporting template and progressions MOE	Whānau report increased understanding of their child's progress & achievement (conversations/dialogue)	Twice yearly conferences

STRATEGIC GOAL: That all ākonga will be given the opportunity to achieve academic success in a supportive learning environment.

ANNUAL GOAL: To improve and sustain regular student attendance in line with national expectations, to support engagement and achievement.

ANNUAL TARGET : 80% or above attendance

ACTIONS	RESPONSIBILITY OF	RESOURCES	MEASURING SUCCESS	MONITOR/REVIEW
Communicate clear expectations to families	Principal	Attendance plan, attendance codes, newsletter	Reduction in unjustified absence. Clear communication process between home and school, Every Day Counts data	Each Term
Monitor attendance weekly and identify patterns early	Principal, school administrator	Hero, Every Day Counts	Correct data entry into SMS, reduction in unjustified absences	Each week
Engage proactively with whānau where attendance is at risk of dropping below 90%	Principal	Attendance plan, policy;	Increase percentage of students attending 80% or more of the time. Stronger partnership with families in support (conversations, attendance data)	As necessary



GARSTON SCHOOL

**May 2026.
1705 Kingston Garston Highway
Northern Southland.**

Kiwi Sport

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwi Sport funding of \$373.20 (excluding GST).

The funding was spent on:

Swimming Coaching, Mid Dome Cross Country, Mid Dome Athletics.

These involved external coaches developing skills and confidence to encourage children to take part in organised sport.

Kā mihi nui,
Ruth Faulkner.
Principal, Garston School.

Garston School Board
Statement of Compliance with Employment Policy
For the Year Ended 31 December 2025

1. Board Attestation

The Garston School Board confirms that for the year ended 31 December 2025, it has fully complied with the "good employer" requirements specified under **Section 597(1) of the Education and Training Act 2020**. The Board has developed, implemented, and monitored personnel policies to ensure the fair, safe, and proper treatment of all employees. All internal operational policies are maintained systematically via official school policy documentation systems.

2. Employment Policy Compliance Assessment

Good Employer Principles	Compliance Actions & Evidence Implemented
Good & Safe Working Conditions	<ul style="list-style-type: none"> • Maintained hazard registers and health and safety induction for all staff. • Provided physical resources and tools to support educators in a safe working environment.
Impartial Selection & Appointment	<ul style="list-style-type: none"> • Adhered to merit-based, non-discriminatory recruitment practices. • Convened balanced selection panels using structured capability rubrics.
Equal Employment Opportunities (EEO)	<ul style="list-style-type: none"> • Maintained an active EEO programme; zero EEO or bias complaints were registered during 2025.
Recognition of Māori Aims & Interests	<ul style="list-style-type: none"> • Honoured Te Tiriti o Waitangi principles through inclusive workplace policies. • Funded professional development (PLD) for staff in Te Reo Māori and tikanga.
Recognition of Women's Requirements	<ul style="list-style-type: none"> • Provided equal pay equity, flexible working arrangements, and parental leave provisions.
Recognition of Persons with Disabilities	<ul style="list-style-type: none"> • Monitored workplace access standards and proactively supported reasonable modifications when required.
Staff Training & Development	<ul style="list-style-type: none"> • Delivered structured professional learning development linked directly to Garston School's Annual Implementation Plan.

3. Financial and Record-Keeping Verifications

To support the independent financial audit, the Board verifies the following administrative data:

- **Written Agreements:** Every employee holds a current Individual Employment Agreement (IEA) or is bound by the relevant Collective Agreement (CA).
- **Vetting Requirements:** Current Police Vetting clearances are verified and securely filed for all non-teaching staff and contractors.
- **Payroll Data Alignment:** Wages and time records match the Ministry of Education Staff Usage and Expenditure (SUE) reports and the School Annual Accrual Report (SAAR).

4. Authorised Signature

Signed on behalf of the Garston School Board:

Principal

Date: 14 / 5 / 2026



The image shows a handwritten signature in blue ink. The signature is cursive and appears to read 'P. Faulkner'. The signature is written over a horizontal line.