

WINCHESTER SCHOOL (P NORTH)

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 2484

Principal: Nic Mason

School Address: 552 Ruahine Street, Hokowhitu, Palmerston North 4410

School Postal Address: 552 Ruahine Street, Hokowhitu, Palmerston North 4410

School Phone: 06 357 9414

School Email: secretary@winchester.school.nz

Accountant / Service Provider: Openbook Solutions Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Abby Webster	Presiding Member	Elected	Sept-28
Richard Withy	Presiding Member	Elected	Sept-25
Nic Mason	Principal	ex Officio	
Sarah Dawson	Parent Representative	Elected	Sept-28
Callum Vining	Parent Representative	Elected	Sept-28
Nick Seal	Parent Representative	Elected	Sept-28
Nicole Cameron	Parent Representative	Elected	Sept-28
Tim Myers	Parent Representative	Elected	Sept-25
Raymond Donald	Parent Representative	Elected	Sept-25
Kristin O'Riley	Parent Representative	Elected	Sept-25
Alison Whyte	Parent Representative	Elected	Sept-25
Laureen King	Staff Representative	Elected	Sept-26

WINCHESTER SCHOOL (P NORTH)

Annual Financial Statements - For the year ended 31 December 2025

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Winchester School (P North)

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.

Abby Webster

Full Name of Presiding Member



Signature of Presiding Member

25 May 2026

Date

Nic Mason

Full Name of Principal



Signature of Principal

25 May 2026

Date

Winchester School (P North)

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	3,704,804	3,294,277	3,585,848
Locally Raised Funds	3	106,108	128,250	124,958
Interest		8,310	12,500	20,505
Total Revenue		3,819,222	3,435,027	3,731,311
Expense				
Locally Raised Funds	3	27,033	32,050	34,495
Learning Resources	4	3,049,917	2,575,040	2,863,501
Administration	5	214,447	204,417	197,878
Interest		4,243	3,900	5,705
Property	6	589,994	628,455	636,789
Loss on Disposal of Property, Plant and Equipment		898	0	1,852
Total Expense		3,886,532	3,443,862	3,740,220
Net Surplus / (Deficit) for the year		(67,310)	(8,835)	(8,909)
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		(67,310)	(8,835)	(8,909)

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



Winchester School (P North)

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		695,313	695,313	704,222
Total comprehensive revenue and expense for the year		(67,310)	(8,835)	(8,909)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,014	0	0
Equity at 31 December		639,017	686,478	695,313
Accumulated comprehensive revenue and expense		639,017	686,478	695,313
Equity at 31 December		639,017	686,478	695,313

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.



Winchester School (P North)

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	189,024	214,903	32,838
Accounts Receivable	8	297,022	198,740	223,161
GST Receivable		7,416	5,860	49,974
Prepayments		5,142	14,535	11,633
Inventories	9	263	117	438
Investments	10	50,500	157,972	169,871
Funds Receivable for Capital Works Projects	16	12,148	0	85,436
		561,515	592,127	573,351
Current Liabilities				
Accounts Payable	12	294,759	289,379	275,988
Revenue Received in Advance	13	17,903	15,083	23,840
Provision for Cyclical Maintenance	14	4,785	4,322	0
Finance Lease Liability	15	26,800	29,398	31,956
Funds held for Capital Works Projects	16	0	0	13,405
		344,247	338,182	345,189
Working Capital Surplus/(Deficit)		217,268	253,945	228,162
Non-current Assets				
Property, Plant and Equipment	11	612,085	532,403	660,770
		612,085	532,403	660,770
Non-current Liabilities				
Provision for Cyclical Maintenance	14	170,930	53,382	161,699
Finance Lease Liability	15	19,406	46,488	31,920
		190,336	99,870	193,619
Net Assets		639,017	686,478	695,313
Equity		639,017	686,478	695,313

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



Winchester School (P North)

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		876,288	842,267	948,064
Locally Raised Funds		114,341	123,750	126,941
Goods and Services Tax (net)		42,558	0	(44,114)
Payments to Employees		(614,278)	(490,743)	(621,984)
Payments to Suppliers		(346,089)	(355,810)	(415,633)
Interest Paid		(4,243)	(3,900)	(5,705)
Interest Received		8,020	12,500	20,505
Net cash from/(to) Operating Activities		76,597	128,064	8,074
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(69,877)	(36,320)	(34,331)
Proceeds from Sale of Investments		119,371	100,000	88,101
Net cash from/(to) Investing Activities		49,494	63,680	53,770
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,014	0	0
Finance Lease Payments		(26,568)	(37,577)	(26,286)
Funds Administered on Behalf of Other Parties		45,649	27,898	(72,437)
Net cash from/(to) Financing Activities		30,095	(9,679)	(98,723)
Net increase/(decrease) in cash and cash equivalents		156,186	182,065	(36,879)
Cash and cash equivalents at the beginning of the year	7	32,838	32,838	69,717
Cash and cash equivalents at the end of the year	7	189,024	214,903	32,838

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.



Winchester School (P North)

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Winchester School (P North) (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) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	5-50 years
Furniture and Equipment	4-15 years
Information and Communication Technology	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment 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.

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

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

l) Accounts Payable

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

m) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from domestic 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 international students, should the School be unable to provide the services to which they relate.

o) Funds held for Capital works

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

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

p) 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 18 year period, the economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

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

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	877,453	844,831	955,314
Teachers' Salaries Grants	2,343,489	1,986,149	2,131,064
Use of Land and Buildings Grants	429,380	463,297	477,484
Other Government Grants	54,482	0	21,986
	<u>3,704,804</u>	<u>3,294,277</u>	<u>3,585,848</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	57,102	57,200	65,918
Fees for Extra Curricular Activities	10,563	12,000	17,985
Trading	14,014	14,500	13,858
Fundraising and Community Grants	3,842	18,000	25,215
Other Revenue	20,587	26,550	1,982
	<u>106,108</u>	<u>128,250</u>	<u>124,958</u>
Expenses			
Extra Curricular Activities Costs	10,826	17,550	15,215
Trading	14,422	14,500	15,814
Fundraising and Community Grant Costs	1,785	0	3,446
Other Locally Raised Funds Expenditure	0	0	20
	<u>27,033</u>	<u>32,050</u>	<u>34,495</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>79,075</u>	<u>96,200</u>	<u>90,463</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	76,143	83,280	90,795
Employee Benefits - Salaries	2,827,135	2,349,210	2,645,489
Staff Development	27,461	25,000	12,128
Depreciation	116,636	115,000	112,813
Other Learning Resources	2,542	2,550	2,276
	<u>3,049,917</u>	<u>2,575,040</u>	<u>2,863,501</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	9,530	9,530	9,170
Board Fees and Expenses	9,184	12,850	7,160
Operating Leases	0	0	94
Other Administration Expenses	46,958	40,081	35,631
Employee Benefits - Salaries	124,450	125,456	120,111
Insurance	8,672	4,500	8,828
Service Providers, Contractors and Consultancy	15,653	12,000	16,884
	<u>214,447</u>	<u>204,417</u>	<u>197,878</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	42,873	42,873	49,066
Cyclical Maintenance	14,016	30,000	14,351
Heat, Light and Water	41,074	37,000	36,274
Rates	4,165	5,000	4,800
Repairs and Maintenance	25,237	20,000	35,162
Use of Land and Buildings	429,380	463,297	477,484
Other Property Expenses	33,249	30,285	19,652
	<u>589,994</u>	<u>628,455</u>	<u>636,789</u>

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

7. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	189,024	214,903	32,838
Cash and cash equivalents for Statement of Cash Flows	<u>189,024</u>	<u>214,903</u>	<u>32,838</u>

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

Of the \$189,024 Cash and Cash Equivalents \$13,098 is subject to restrictions for the following reasons:

- \$13,098 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	7,282	8,740	17,024
Receivables from the Ministry of Education	20,261	0	3,492
Interest Receivable	290	0	0
Teacher Salaries Grant Receivable	269,189	190,000	202,645
	<u>297,022</u>	<u>198,740</u>	<u>223,161</u>
Receivables from Exchange Transactions	7,572	8,740	17,024
Receivables from Non-Exchange Transactions	289,450	190,000	206,137
	<u>297,022</u>	<u>198,740</u>	<u>223,161</u>

9. Inventories

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
School Uniforms	263	117	438
	<u>263</u>	<u>117</u>	<u>438</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	50,500	157,972	169,871
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	<u>50,500</u>	<u>157,972</u>	<u>169,871</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	377,133	13,750	0	0	(31,168)	359,715
Furniture and Equipment	142,008	29,272	(278)	0	(26,650)	144,353
Information and Communication	63,757	7,440	(621)	0	(23,908)	46,668
Leased Assets	60,997	15,677	0	0	(32,773)	43,901
Library Resources	16,875	2,710	0	0	(2,137)	17,448
	<u>660,770</u>	<u>68,849</u>	<u>(899)</u>	<u>0</u>	<u>(116,636)</u>	<u>612,085</u>

The net carrying value of furniture and equipment held under a finance lease is \$43,901 (2024: \$60,997)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	0	0	0	0	0	0
Building Improvements	921,336	(561,621)	359,715	907,586	(530,453)	377,133
Furniture and Equipment	556,702	(412,349)	144,353	533,955	(391,947)	142,008
Information and Communication	234,429	(187,761)	46,668	245,174	(181,417)	63,757
Leased Assets	109,006	(65,105)	43,901	117,390	(56,393)	60,997
Library Resources	93,976	(76,528)	17,448	91,266	(74,391)	16,875
	<u>1,915,449</u>	<u>(1,303,364)</u>	<u>612,085</u>	<u>1,895,371</u>	<u>(1,234,601)</u>	<u>660,770</u>

12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	22,767	64,379	47,532
Accruals	9,530	10,000	9,170
Banking Staffing Overuse	0	0	9,923
Employee Entitlements - Salaries	254,059	210,000	202,645
Employee Entitlements - Leave Accrual	8,403	5,000	6,718
	<u>294,759</u>	<u>289,379</u>	<u>275,988</u>
Payables for Exchange Transactions	294,759	289,379	275,988
	<u>294,759</u>	<u>289,379</u>	<u>275,988</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	0	0	14,000
Other revenue in Advance	17,903	15,083	9,840
	<u>17,903</u>	<u>15,083</u>	<u>23,840</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	161,699	161,699	147,348
Increase/(decrease) to the Provision During the Year	14,016	(103,995)	24,856
Use of the Provision During the Year	0	0	(10,505)
Provision at the End of the Year	<u>175,715</u>	<u>57,704</u>	<u>161,699</u>
Cyclical Maintenance - Current	4,785	4,322	0
Cyclical Maintenance - Non current	170,930	53,382	161,699
	<u>175,715</u>	<u>57,704</u>	<u>161,699</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan.



15. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	29,370	33,000	35,714
Later than One Year	21,533	50,000	34,118
Future Finance Charges	(4,697)	(7,114)	(5,956)
	<u>46,206</u>	<u>75,886</u>	<u>63,876</u>
Represented by			
Finance lease liability - Current	26,800	29,398	31,956
Finance lease liability - Non current	19,406	46,488	31,920
	<u>46,206</u>	<u>75,886</u>	<u>63,876</u>

16. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Louvre Windows Replacement - Proj No 240603	(2,450)	0	2,450	0	0
Switchboard & Lighting replace - Proj No 240604	322	0	(322)	0	0
Install new cesspit - Proj No 240608	1,192	0	(1,192)	0	0
Lrg Support Fencing & Gates - Proj No 246510	11,891	39,071	(51,686)	0	(724)
Heatpumps to Block 1 & Hall - Proj No 249047	(77,546)	83,040	(6,031)	0	(537)
Classroom and Admin upgrade - Proj No 240607	(5,440)	32,703	(38,150)	0	(10,887)
Totals	<u>(72,031)</u>	<u>154,814</u>	<u>(94,931)</u>	<u>0</u>	<u>(12,148)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	0
Funds Receivable from the Ministry of Education	(12,148)

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Louvre Windows Replacement - Proj No 240603	(3,325)	0	875	0	(2,450)
Switchboard & Lighting replace - Proj No 240604	24,563	248	(24,489)	0	322
Clearlite & small roof replace - Proj No 240605	0	47,078	(47,078)	0	0
Intall new cesspit - Proj No 240608	(1,132)	678	1,646	0	1,192
Lrg Support Fencing & Gates - Proj No 246510	0	238,089	(226,198)	0	11,891
Heatpumps to Block 1 & Hall - Proj No 249047	0	0	(77,546)	0	(77,546)
Classroom and Admin upgrade - Proj No 240607	0	0	(5,440)	0	(5,440)
Totals	<u>20,106</u>	<u>286,093</u>	<u>(378,230)</u>	<u>0</u>	<u>(72,031)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	13,405
Funds Receivable from the Ministry of Education	(85,436)



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, Assistant Principal and Deputy Principals.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,805	3,430
<i>Leadership Team</i>		
Remuneration	500,082	380,075
Full-time equivalent members	3.85	3.00
Total key management personnel remuneration	503,887	383,505

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	4 - 5	4 - 5
Termination Benefits	0	0

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	6	5
110 - 120	3	4
120 - 130	2	0
	11	9

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.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$374,266 (2024: \$381,085) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
Learning Support Fencing & Gates - Proj No 246510	24,391
Heatpumps to Block 1 & Hall - Proj No 249047	24,245
Classroom and Admin upgrade - Proj No 240607	314,712
Furniture	2,089
Video conferencing equipment	4,250
Computers	4,579
Total	374,266

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	189,024	214,903	32,838
Receivables	297,022	198,740	223,161
Investments - Term Deposits	50,500	157,972	169,871
Total financial assets measured at amortised cost	<u>536,546</u>	<u>571,615</u>	<u>425,870</u>

Financial liabilities measured at amortised cost

Payables	294,759	289,379	275,988
Finance Leases	46,206	75,886	63,876
Total financial liabilities measured at amortised cost	<u>340,965</u>	<u>365,265</u>	<u>339,864</u>

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.

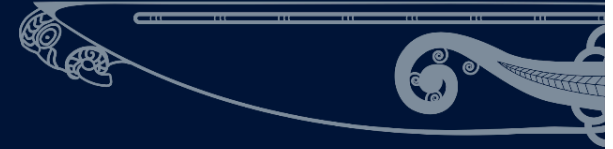
25. Breach of the Construction Contracts (Retention Money) Amendment Act 2023

During the year, the school did not fully comply with the Construction Contracts (Retention Money) Amendment Act 2023 in relation to handling of retention money on construction contracts. Sufficient retention money was not held in a separate bank account that was exclusively for the holding and subsequent payment of retentions.



WINCHESTER SCHOOL

TE KURA O TE HAONU



A welcoming environment fostering creativity and life long learning.

He kura maioha, he kura manahau, he kura whakamana tamariki.

ANNUAL SECTION 2026

Summary of the Plan

In 2026, Winchester School Te Kura o Te Haonui will deepen the implementation of the refreshed New Zealand Curriculum. We will move from "establishing" to "embedding" practices, with a specific lens on Phase 2 of the curriculum, Mātauranga Māori, and Neurodiversity.

- We will implement Phase 2 of the Curriculum, ensuring clear scope and sequences in core subjects to meet community expectations for academic rigour.
- We will expand our definition of success to include specific pathways for Gifted and Talented (GATE) students and purposeful Play-Based Learning in the junior school.
- We will continue to honour Te Tiriti o Waitangi, ensuring that our commitment to Tangatawhenuatanga enhances the learning of all students through a knowledge-rich local curriculum.

Where we are Currently:

Currently, Winchester School Te Kura o Te Haonui is performing strongly. The 2025 ERO report confirms that "almost all learners meet or exceed the expected curriculum level" in Reading and Mathematics, with results being equitable for all groups.

- Successes: Our focus on Science in 2025 resulted in a massive shift in student perception, with 83% of learners now seeing themselves as scientists. Attendance is approaching the 80% regular attendance target.
- Challenges: While Writing achievement is good ("Most learners"), it lags behind Reading and Maths. Community consultation indicates a need to balance our strong cultural identity work with visible academic challenge and support for neurodiverse learners.
- Focus for 2026: To address this, 2026 will focus on "Phase 2" of the curriculum: deepening knowledge, refining assessment to be more specific (responding to requests for better reporting), and implementing a school-wide strategy for Neurodiversity and GATE.

Links to Te Tiriti o Waitangi

	Article 1: Kāwanatanga (Governance) + Sovereignty	Article 2: Tino Rangatiratanga (Independence) + Full, exclusive and undisturbed possessions (Taonga)	Article 3: Ngā tikanga katoa rite tahi (all the rights and customs) + Rights & privileges	Article 4: Te Ritenga Māori Māori customs
What we are already doing...	* Communication: Multiple channels (HERO, Facebook, Kanohi ki te kanohi, Formal and Informal.	* Pae Kōrero: Daily routine in Te Reo Māori establishing identity and pride.	* Learning Support: 12 Learning Coaches funded by the Board.	* Ngā Uara: Values embedded in daily life and explicitly taught.
	* Connecting with whānau aspirations via "Kōrero mai".	* Kapa Haka: Valuing time during school hours (Te Ope Kura)	* Attendance: Targeted intervention for chronic absence.	* Karakia: Routine start/end of day and meetings.
	* Board Statement on Te Tiriti obligation regardless of legislative changes.	* Mātauranga Māori: Integrated into Science (e.g., Manawatū Awa study).	* Equitable Outcomes: ERO confirms equitable results in Reading/Maths	* Mihi Whakatau: Welcoming all new whānau. * Marae and Rangitāne relationship
What we would like to do...	* Build a Te Ao Māori story at our kura and weave this through our policies and procedures. * Phase 2 Curriculum: Ensure "Back to Basics" is visible through a rigorous knowledge-rich curriculum.	* Student Agency: Students leading learning, setting goals and Pae Kōrero earlier in the year.	* Induct new staff into how we do things at our kura in regards to Te Ao Māori. * Neurodiversity: Specific focus on Gifted/Talented (GATE) and diverse neurotypes to ensure equity for all minds.	* Pae Kōrero - starting each day in each class with tikanga Māori. A new format which includes mihimihi and whakapi. * Te Reo Māori Integration: embed Te Reo Māori language learning in 30 minutes of the day.
	Kapa Haka happening in all rooms through Pae Kōrero - Te Ope Kura to be more performance focused. Junior Waiata - needs a name and also will continue.	* Mātauranga Māori to be connected and woven through. Engage and learn with Rangitāne.	* Play-Based Learning: Structured approach in Junior school to support transition and social regulation.	* Tikanga: Deepen understanding of why we do these practices (the 'science' behind the tikanga).

This plan includes information on teaching and learning strategies. It emphasises supporting students to progress and achieve, with a particular focus on Literacy (Reading and Writing), Mathematics, and Te Reo Māori (pānui and tuhituhi). It also addresses the needs of students whose needs have not yet been well met.

Student Achievement

Our data shows strong achievement in Reading (80%) and Mathematics (89%). Our main focus for improvement is Writing, where 76.73% of our students are meeting or exceeding the expected level.

	READING			WRITING			MATHEMATICS		
	2025			2025			2025		
All students	80%			76.73%			89%		
NZE	81.04%			76.44%			84.49%		
Māori	69.64%			67.86%			83.92%		
Pasifika	75%			83.33%			83.34%		
Male	79.87%			72.95%			90.57%		
Female	80.51%			75.47%			86.79%		

STUDENT ACHIEVEMENT TARGETS

WINCHESTER SCHOOL TE KURA O TE HAONUI - ANALYSIS OF VARIANCE 2025

STRATEGIC AIM: Students will experience a curriculum that inspires curiosity, and enables excellence and equitable outcomes.

Curriculum focus:	Science	Writing	Te Reo	Attendance & Engagement
Targets:	By the end of 2025, the goal is to have increased teacher confidence in using assessment sheets in the code, with an increase in connections between writing and science, an increased use of formative assessment within writing, and an increased teacher confidence in general.			

<p>Baseline data: 2024</p>	<p>Draw a scientist</p> <ul style="list-style-type: none"> • Drawings reflect mad scientists and explosions. 	<ul style="list-style-type: none"> • All learners = 83% • Māori learners = 68.5% • Pasifika learners = 92.8% • Male learners = 77.5% 	<p>All classes are engaged in Te Reo Māori for at least 10 - 20 minutes per day.</p> <p>Teacher Confidence</p>	<p>R I M C</p> <ul style="list-style-type: none"> • 2024-1 76% 15% 5% 3% • 2024-2 67% 20% 8% 5% • 2024-3 63% 24% 8% 6% • 2024-4 70% 20% 4% 6%
<p>OUTCOMES What happened? 2025</p>	<p>Draw a scientist</p> <ul style="list-style-type: none"> • Drawings reflect self and their own culture 	<ul style="list-style-type: none"> • All learners = 83% • Māori learners = 68.5% • Pasifika learners = 92.8% • Male learners = 77.5% 	<p>Years 3-6 classes are engaged in Te Reo Māori for at least 36 minutes per day.</p> <p>Y0-2: 20 mins per day.</p> <p>Teacher Confidence</p>	<p>R I M C</p> <ul style="list-style-type: none"> • 2025-1 76% 17% 2% 3% • 2025-2 69% 19% 6% 4% • 2025-3 69% 22% 3% 4% • 2025-4 74% 14% 6% 5%
<p>REASONS FOR THE VARIANCE Why did it happen?</p>	<p>School wide focus that we are all scientists, children actively engaged in science learning.</p>	<p>The improvements can be attributed to</p> <ul style="list-style-type: none"> • Engagement through science • Professional Development • Professional Growth Cycle • Kāhui Ako • Using writing matrix 	<p>Explicit systems begun by Leadership:</p> <ul style="list-style-type: none"> • Morning Karakia • Pae Korero • Phrase o te wiki 	<p>Small Positive shift in chronic attendance in terms 2-4.</p> <p>Medium Positive shift in moderate attendance in terms 1-4</p> <p>Positive shift in Regular attendance T 1-4.</p>
<p>EVALUATION What are our immediate next steps?</p>	<p>Celebrate the achievement with staff BOT and community</p> <p>Connect improvement with Strategic Plan</p>	<p>Celebrate the achievement with staff BOT and community</p> <p>Connect improvement with Strategic Plan</p>	<p>Te Reo Think Tank visits schools using Pae Korero to inform next steps.</p> <p>Release Day together as a team to plan 2026</p>	<p>Celebrate the achievement with staff BOT and community</p> <p>Connect improvement with Strategic Plan</p>
<p>PLANNING FOR NEXT YEAR 2026</p>	<p>Reporting to the BOT</p> <p>Science curriculum team induct new staff with science learning</p> <p>Engage in a whole school science learning for 2 & 3.</p>	<p>Establishing formative assessment</p> <p>Using the new curriculum and indicators in HERO</p> <p>Ongoing aligning assessment to match teaching and moderation</p> <p>Engagement practices in writing through Science.</p>	<p>What's our why? Shared understanding</p> <p>Embed 36 minutes per day.</p> <p>Pae Kōrero - enrichment, extension of tikanga.</p> <p>End of day routine</p> <p>Te Reo Māori lessons for teachers.</p>	<p>Engage with whānau from moderate and chronic attendance</p> <p>Set goals</p> <p>Early intervention strategies using STAR resources</p> <p>Chronic attendance is below 5%</p> <p>Regular attendance is 75%</p>
<p style="text-align: center;">Students need to know what it is they need to work on - one goal at a time.</p> <p style="text-align: center;">Building on our strong relational foundations and moving into relationships for learning. Building Formative Assessment</p>				

ANNUAL IMPROVEMENT PLAN: SOCIAL DEVELOPMENT, WELLBEING and ENGAGEMENT

ERO Evaluation Indicator 1:
Stewardship

ERO Evaluation Indicator 2:
Leadership

ERO Evaluation Indicator 3:
Educationally powerful
connections and relationships

ERO Evaluation Indicator 4:
Responsive curriculum, effective
teaching and opportunity to learn

ERO Evaluation Indicator 5:
Professional capability and
collective capacity

ERO Evaluation Indicator 6:
Evaluation, inquiry and knowledge
building for improvement and
innovation

Strategic Goals:

1. Aotearoatanga: Further develop a holistic approach to teaching and learning that supports academic learning, social and emotional skill development and personal growth
2. Te Kanorautanga: Create an inclusive and diverse learning culture that respects, acknowledges and celebrates differences
3. Te Tiriti o Waitangi: Full Integration of Te Tiriti o Waitangi Principles in Teaching and Learning
4. Rangatiratanga: Fostering a Culture of Curiosity, Comprehension, and Creativity through Science and Maturanga Māori.

Aspiration:

At the end of three years, what do we want to aspire to? What will it look like when we get there?

To enhance/grow well-rounded individuals, prioritising identity, belonging and well-being.

Annual Goal:

- Te Kanorautanga: Further develop an inclusive and diverse learning culture (Neurodiversity focus).
- Māuitanga: Fostering curiosity, innovation and oral language (Play-based focus).

Theory for Improvement: How will we improve? What do we believe about improving social development, well-being and engagement?

A strong, empowering teaching and assessment framework, created by our staff, will improve ākonga progress and achievement.

- If we recognise and cater to Neurodiversity (including Giftedness), we prevent disengagement and behavioural issues in the classroom.
- If we enhance Play-Based Learning across the school, we build the social-emotional resilience and problem-solving skills parents are asking for.

Annual Targets: *Break it into chunks, what steps do we need to take to meet the aspirations of our strategic goals? Connected to the aspiration, how will we know when we are halfway there?*

- Establish a register and Individual Education Plans (IEPs*) or Collaborative Action Plans and extension programs for identified Gifted/Talented students.
- Deepening our commitment to Equity and Inclusion with a focus on neurodiversity and gifted education; and
- Strengthening our Te Ao Māori practice by further embedding Te Reo Māori and Te Tiriti o Waitangi principles.

**This includes students recorded on the SENCo spreadsheet who meet three or more criteria (e.g., RTLB involvement, well-below expected curriculum level).*

Planned Actions	Timing	Responsibility	Resourcing	How will we measure success?	Te Tiriti link
Neurodiversity & GATE Strategy: Professional Development on neuro-affirming practice. Create a FTMU role in GATE Establish strong "Enrichment" practices for teachers. groups for high-ability students	T1-4	SENCO / Leadership / GATE	PLD Budget / CRT Release	<input type="checkbox"/> We will know who our learners and a relationship with their whānau <input type="checkbox"/> Create a GATE database <input type="checkbox"/> Survey data from neurodiverse whānau shows an increase in "My child's needs are met." <input type="checkbox"/> Reduction in playground incidents due to better regulation. <input type="checkbox"/> Learners Engagement in learning <input type="checkbox"/> Walk throughs <input type="checkbox"/> Positive teacher shift in survey <input type="checkbox"/> Use your WITS - explicit strategies taught for break times.	Article 1
Junior Play-Based Learning: Implement structured play pedagogy (learning through doing) to bridge ECE to School transition.	T1-3	Kōwhai Team Leaders	Resources Budget (Loose parts) Longworth Education \$3000	<input type="checkbox"/> Transition visits to ECE by classroom teachers <input type="checkbox"/> Junior student engagement data. <input type="checkbox"/> Teacher observation of oral language growth during play. <input type="checkbox"/> Tracking and analysing HERO data <input type="checkbox"/> Active teacher engagement vs free play <input type="checkbox"/> Increased engagement and less behaviour <input type="checkbox"/> Positive teacher shift in survey <input type="checkbox"/> Positive break times / interaction times. <input type="checkbox"/> Spotlight on positive play interactions (FB / HERO)	Article 2

Te Reo Māori Growth: Continue Pae Kōrero but shift focus to student leadership and independence of this routine. Houora.	T1-4	Māori Lead / All Staff	Staff Meetings	<input type="checkbox"/> Teachers participating in Te Reo lessons <input type="checkbox"/> Students using Te Reo Māori naturally in Maths/Science lessons (Observation). <input type="checkbox"/> Some classes use it without support. <input type="checkbox"/> Te Reo Māori acknowledged in Principal Certificates <input type="checkbox"/> Positive teacher shift in survey <input type="checkbox"/> End of day routine <input type="checkbox"/> Explore Poutama Reo <input type="checkbox"/> Taku Reo NZCER test - Y4-6.	Article 1 - 4
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ANNUAL IMPROVEMENT PLAN: STUDENT PROGRESS AND ACHIEVEMENT

ERO Evaluation Indicator 1: Stewardship	ERO Evaluation Indicator 2: Leadership	ERO Evaluation Indicator 3: Educationally powerful connections and relationships	ERO Evaluation Indicator 4: Responsive curriculum, effective teaching and opportunity to learn	ERO Evaluation Indicator 5: Professional capability and collective capacity	ERO Evaluation Indicator 6: Evaluation, inquiry and knowledge building for improvement and innovation
<p><u>Strategic Goals:</u></p> <ol style="list-style-type: none"> <u>Aotearoatanga:</u> Further develop a holistic approach to teaching and learning that supports academic learning, social and emotional skill development and personal growth <u>Te Kanorautanga:</u> Create an inclusive and diverse learning culture that respects, acknowledges and celebrates differences <u>Te Tiriti o Waitangi:</u> Full Integration of Te Tiriti o Waitangi Principles in Teaching and Learning <u>Rangatiratanga:</u> Fostering a Culture of Curiosity, Comprehension, and Creativity through Science and Mātauranga Māori 			<p><u>Aspiration:</u></p> <p>Every ākonga is empowered to excel to reach their potential.</p>		
<p><u>Annual Goal:</u></p> <p>Increasing Attendance</p>					

Embedding Goal setting and formative assessment practices in writing / DIBELS / Spelling Confidence in Core Curriculum (Phase 2 Implementation).

Theory for Improvement: How will we improve? What do we believe about improving student progress and achievement?

- Science of Learning: Moving to Phase 2 (Knowledge-rich) will provide the "deep learning" and critical thinking skills requested by the community.
- Integration: Teaching literacy, including writing, through knowledge rich contexts in order to reduce cognitive load and increase engagement (prior knowledge is crucial to comprehension). Source Natalie Wexler The Knowledge Gap - Beyond the Science of Reading.
- We believe in a structured, evidence-based approach to literacy and numeracy. By concentrating our writing focus on explicit spelling instruction through the IDEAL resource, we will directly address the noted lag in Writing achievement.
- Consolidating the Maths No Problem implementation will ensure deep conceptual understanding in numeracy.
- Defining and actioning Tier 2/3 support will provide the necessary structure to accelerate progress for students whose needs are not yet met, connecting directly with our Neurodiversity and Equity goals.

Annual Targets: *Break it into chunks, what steps do we need to take to meet the aspirations of our strategic goals? Connected to the aspiration, how will we know when we are halfway there?*

- Regular attendance (attending 90%+) from 70% to 75%
- Enhancing Academic Rigour through clarified writing and assessment practices;
- By end of 2026, 70% of Māori learners will be at or above expected curriculum level in Writing (up from 68.5% in 2024)

Planned Actions	Timing	Responsibility	Resourcing	How will we measure success?	Te Tiriti link
Spelling & Writing Focus (IDEAL): Develop and				<input type="checkbox"/> Writing achievement data shows accelerated progress in spelling and for Māori boys.	

<p>implement a school-wide, explicit Scope and Sequence for Spelling using the IDEAL resource. Clarify and embed formative assessment practices to monitor progress within the writing umbrella. (Addressing ERO recommendation).</p>	<p>T1-4</p>	<p>Lead Team / Kahikatea</p>	<p>PLD (Writing) / CRT \$5000</p>	<ul style="list-style-type: none"> <input type="checkbox"/> PLD with Te Kahu Rolleston <input type="checkbox"/> Teachers show increased confidence in teaching explicit spelling (Survey Data). <input type="checkbox"/> Use of the IDEAL resource is consistent across the school (Walk-through data). <input type="checkbox"/> Acceleration of Tier 2 & 3 learners through targeted learning <input type="checkbox"/> ERO return review notes compliance. 	
<p>Maths No Problem & Tier 2/3 Support: Document and implement school-wide clarity on Tier 2 and Tier 3 mathematics support. Consolidate 'embedding and extending' phase of Maths No Problem to ensure a cohesive school-wide approach.</p>	<p>T1-4</p>	<p>Lead Team / Maths Lead</p>	<p>SENCo/ PLD (Tier 2/3 Support) / CRT Release</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Tier 2/3 intervention is documented and in use (Audit). <input type="checkbox"/> Reduction in the number of students 'well below' expected curriculum level in Mathematics (Achievement Data). <input type="checkbox"/> Teacher shift in survey shows increased confidence in delivering Tier 2/3 strategies. 	
<p>Systemic Attendance Management: Fully embed and ensure clear understanding of the Stepped Attendance Response (STAR) procedures across all staff. Use school-wide communication channels (website, newsletters, enrolment forms) to clearly articulate attendance expectations and whānau responsibilities for daily, regular attendance.</p>	<p>T1-4</p>	<p>Nic</p>	<p>Teacher Aide support T2&3 Rewards \$4000</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Fully embed and ensure clear understanding of the Stepped Attendance Response (STAR) procedures across all staff. <input type="checkbox"/> Use school-wide communication channels (website, newsletters, enrolment forms) to clearly articulate attendance expectations and whānau responsibilities for daily, regular attendance. <input type="checkbox"/> Implement early intervention strategies using STAR resources, specifically targeting students in the moderate and chronic absence categories. <input type="checkbox"/> Engage directly with whānau to set attendance goals and address specific barriers to achieve the 75% regular attendance target. 	

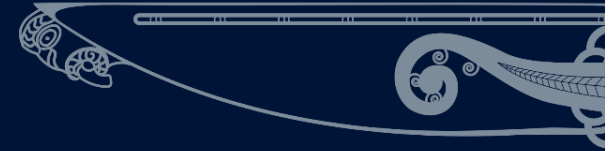
Review / Reflection

-



WINCHESTER SCHOOL

TE KURA O TE HAONUI



A welcoming environment fostering creativity and life long learning.

He kura maioha, he kura manahau, he kura whakamana tamariki.

ANNUAL SECTION 2025

Summary of the Plan

In 2025, Winchester School Te Kura o Te Haonui will build upon the successes of 2024, focusing on key areas aligned with government priorities. We will continue to implement structured teaching approaches for literacy and mathematics, emphasising evidence-based instruction. We will also enhance our assessment and reporting practices, ensuring consistent monitoring of student progress and achievement, and improving data literacy among staff to drive informed decision-making.

A key focus will be on developing a knowledge-rich curriculum grounded in the science of learning, while also strengthening learning support for students with additional needs. To address attendance, we will build on our 2024 initiatives, such as the walking bus and Wairua space, to further improve student attendance. Additionally, we will continue to prioritise Te Reo Māori, aiming for 36 minutes of immersion per day, and embed cultural responsiveness throughout our teaching and learning. These actions will contribute to creating an inclusive and equitable learning environment where every student is empowered to excel.

Where we are Currently:

Currently, Winchester School Te Kura o Te Haonui has seen positive trends in student achievement across reading, writing, and mathematics. In 2023, we aimed for 90% of students to be at the expected NZC level. While we saw increases in achievement for Pasifika and male learners, Māori learners did not reach the 90% target in reading or mathematics, and fell short in writing as well.

To address this, in 2024, we focused on structured literacy, targeted learning support, and embedding rich assessment data and moderation. These strategies have contributed to improved achievement across all groups in 2024. We will continue these initiatives and align them with the new curriculum and further refine our assessment practices. We will also focus on smaller, targeted support for Tier 2 and 3 Learning Support and provide targeted support for teachers to implement these strategies effectively.

Links to Te Tiriti o Waitangi

	Article 1: Kāwanatanga (Governance) + Sovereignty	Article 2: Tino Rangatiratanga (Independence) + Full, exclusive and undisturbed possessions (Taonga)	Article 3: Ngā tikanga katoa rite tahi (all the rights and customs) + Rights & privileges	Article 4: Te Ritenga Māori Māori customs
What we are already doing...	<p>Communication: Face-face, emails, phone, website, facebook, seesaw, library website, newsletter, assemblies, Mihi whakatau, poroaki, school events (PTA, formal, informal), Hui whānau, iwi liaise. Meet the teacher (exploring the whanau aspirations for the tamariki.) Using Māori & English in communication. Focusing on: Connecting, recognising uniqueness/strengths, partnering with whānau, listening, adapting to our whānau needs.</p>	<p>Hats - choice Dual Name / Tomokanga Fixed Management Units: Te Reo, Values/Ngā uara embedded, iconography around the school Kapa Haka: valuing that time. Te Ngāhere: teaching our learners about the medicinal properties. Seeing, hearing and feeling that you can be safe to be who you are at our kura. Mihi Whakatau school waiata - Mauria mai</p>	<p>Including spaces: respectful spaces. Whānau using our spaces - Library open after school Accessibility Wairua Space Walking school bus in the morning. Learning support Food - community donation box/Kindo for lunches and breakfasts. Using data to make decisions for the library and to address our issues. Work through Science on Mātauranga Māori</p>	<p>Hauora? Te Whare Tapa Wha (Normalising Māori atua) Looking at Māori rongoa/medicine in science. Additionally, the relevance of matauranga māori. CRE Acknowledging other culturally significant days eg: Diwali Providing halal food Display of children who receive value rewards in newsletter and Seesaw Classroom and team tikanga/treaties</p>
	<p>Treaty re-enactment (Kōwhai) Mihi Whakatau Korero mai: connecting with whānau. Hui whānau Tuakana Teina Class Treaty Surveys asking for whānau opinions & acting on these. Dual name ECE connections & transitions Clear direction - share vision Kaitiaki Te Ngāhere</p>	<p>Treaty re-enactment (Kōwhai) Class Treaty Pepeha Trips to places of significance to Manawhenua (Eel protection, Te marae o hine, Karaka Grove) Tomokanga Daily Te Reo in classrooms Learning conferences Tuakana Teina (whanau buddies) Te reo in newsletters/fb posts Te Reo PD (Ata rawea)</p>	<p>Treaty re-enactment (Kōwhai) Class Treaty Mihi Whakatau Mixed ability grouping Restorative justice Soft starts Learning coaches + support Hui whanau Kapa haka during school time CR & RP PD DMIC approach for Maths teaching Maori achievement analysed + support given. All academic results are analysed and tracked.</p>	<p>Treaty re-enactment (Kōwhai) Matariki events Class Treaty Voyage Journey Maori stories (Pūrākau) Karakia / Waiata Pepeha Te reo in newsletters/fb posts Marae visits with pepeha Classroom displays Kupu</p>

	<p>Ngā uara development Experts helping with Kapa Haka Consulting iwi Listening to whānau & acting on whānau voice: using Rongohia to hau survey data.</p>	<p>Student Choice Students bringing taonga to Korero mai Te ope kura Start learning experiences with thinking about each learners cultural toolkit.</p>	<p>Attendance & Engagement data is tracked and analysed (School, leadership & BOT) Right choice programme Barrier free access Cultural Time: Pasifika, Junior Waiata & Te Ope Kura every week.</p>	<p>Tikanga Creatives in schools Consultation with Maori community - through Rongohia te hau Matariki celebration / learning each year</p>
<p>What we would like to do...</p>	<p>Te Puna Reo Patai: How are Māori whanau represented and part of school governance?</p>	<p>School waiata for us to waiata when we are manuhiri Learning of karakia gifted to us last year from Anaru (MAC) Being explicit with uara kura in everyday life and lessons</p>	<p>(Parents & librarians roasted on) Parent courses (Sport Manawatu coaching sessions at school) Rongoa garden (Porrit School or Hastings Girls garden)</p>	<p>Whakatauki in notices/newsletter/community HERO feed. (Needs someone to do this consistently to keep momentum) Pae kōrero</p>
	<p>Progression throughout the school of what we teach. How do we partner authentically (follow on from hui whānau? Is there an outcome?) Establishing and continuing to nurture Rangitāne relationships. Vision for each child to know about our Tomokanga story. (Could this build into Marie's role?) Link with Rangitane to see how we can give back to the iwi?</p>	<p>Increased use/variation of te reo in classrooms. (Te Puna Reo) More student choice in our classrooms (feedback from student surveys) Teaching of Te Tiriti and Aotearoa New Zealand History Development of our taonga of the 'awa' to become a key learning resource where our learners know about it and how it links to our kura, past, present and future.</p>	<p>School wide Kapa Haka</p>	<p>Progression of pepeha throughout our school. Festival of cultures Link with Rangitane to see how we can give back to the iwi?</p>

This plan includes information on teaching and learning strategies. It emphasises supporting students to progress and achieve, with a particular focus on literacy (reading and writing), mathematics, and Te Reo Māori (pānui and tuhituhi). It also addresses the needs of students whose needs have not yet been well met.

Student Achievement

	READING			WRITING			MATHEMATICS		
	2024	2023	2022	2024	2023	2022	2024	2023	2022
All students	90.4%	85.4%	84%	83%	79.9%	74%	90.9%	90.1%	89%
NZE	91.4%	87.5%	90%	84.3%	83%	78%	91%	92.5%	92%
Māori	85.2%	77.4%	71%	68.5%	62.2%	55%	90.8%	79.3%	81%
Pasifika	92.8%	94.1%	75%	92.8%	88.3%	71%	85.7%	94.2%	82%
Male	90.1%	84.2%	82%	77.5%	76.3%	67%	94.5%	93.3%	89%
Female	90.7%	86.6%	86%	88.4%	83.1%	80%	87.4%	87.1%	87%

STUDENT ACHIEVEMENT TARGETS

WINCHESTER SCHOOL TE KURA O TE HAONUI - ANALYSIS OF VARIANCE 2024

STRATEGIC AIM: Students will experience a curriculum that inspires curiosity, and enables excellence and equitable outcomes.

Curriculum focus:	Science	Writing	Te Reo	Attendance & Engagement
Targets:	By the end of 2024, the goal is to have increased teacher confidence in using assessment sheets in the code, with an increase in connections between writing and science, an increased use of formative assessment within writing, and an increased teacher confidence in general.			
Baseline data: 2023	Draw a scientist <ul style="list-style-type: none"> White mad scientist 	<ul style="list-style-type: none"> All learners = 79.9% Māori learners = 62.2% Pasifika learners = 88.3% Male learners = 76.3% 	To increase the amount of time Ākonga spend in Te Reo Māori Immersion: Less than 10 minutes per day.	R I M C <ul style="list-style-type: none"> 2023-1 75% 13% 6% 5% 2023-2 70% 18% 6% 6% 2023-3 61% 24% 10% 5% 2023-4 70% 19% 6% 5%

<p>OUTCOMES What happened? 2024</p>	<p>Draw a scientist</p> <ul style="list-style-type: none"> Drawings reflect self and their own culture 	<ul style="list-style-type: none"> All learners = 83% Māori learners = 68.5% Pasifika learners = 92.8% Male learners = 77.5% 	<p>All classes are engaged in Te Reo Māori for at least 10 - 20 minutes per day.</p> <p>Teacher Confidence</p>	<p>R I M C</p> <ul style="list-style-type: none"> 2024-1 76% 15% 5% 3% 2024-2 67% 20% 8% 5% 2024-3 63% 24% 8% 6% 2024-4 70% 20% 4% 6%
<p>REASONS FOR THE VARIANCE Why did it happen?</p>	<p>School wide focus that we are all scientists, children actively engaged in science learning.</p>	<p>The improvements can be attributed to</p> <ul style="list-style-type: none"> Engagement through science Professional Development Professional Growth Cycle Kāhui Ako Using writing matrix 	<p>Explicit systems begun by Leadership:</p> <ul style="list-style-type: none"> Morning Karakia 	<p>Very small variances between 2023 and 2024 Normal variance We know there is lots of sickness in Terms 2 & 3</p>
<p>EVALUATION What are our immediate next steps?</p>	<p>Celebrate the achievement with staff BOT and community Connect improvement with Strategic Plan</p>	<p>Celebrate the achievement with staff BOT and community Connect improvement with Strategic Plan</p>	<p>Sign up for Te Puna Reo</p>	<p>Celebrate the achievement with staff BOT and community Connect improvement with Strategic Plan</p>
<p>PLANNING FOR NEXT YEAR 2025</p>	<p>Reporting to the BOT Planning a science event for community Induct new staff with science learning Engage in a whole school inquiry about the Manawatū river</p>	<p>Getting formative assessment going Using the new curriculum and indicators in HERO Ongoing aligning assessment to match teaching and moderation Engagement practices in writing through Science.</p>	<p>Te Puna Reo 36 minutes per day. Pae Kōrero End of day routine</p>	<p>Engage with whānau from moderate and chronic attendance Set goals Early intervention strategies using STAR resources Chronic attendance is below 5% Regular attendance is 75%</p>
<p style="text-align: center;">Students need to know what it is they need to work on - one goal at a time. Building on our strong relational foundations and moving into relationships for learning. Building Formative Assessment</p>				

ANNUAL IMPROVEMENT PLAN: SOCIAL DEVELOPMENT, WELLBEING and ENGAGEMENT

ERO Evaluation Indicator 1:
Stewardship

ERO Evaluation Indicator 2:
Leadership

ERO Evaluation Indicator 3:
Educationally powerful
connections and relationships

ERO Evaluation Indicator 4:
Responsive curriculum, effective
teaching and opportunity to learn

ERO Evaluation Indicator 5:
Professional capability and
collective capacity

ERO Evaluation Indicator 6:
Evaluation, inquiry and knowledge
building for improvement and
innovation

Strategic Goals:

1. Aotearoa tangā: Further develop a holistic approach to teaching and learning that supports academic learning, social and emotional skill development and personal growth
2. Te Kanorautangā: Create an inclusive and diverse learning culture that respects, acknowledges and celebrates differences
3. Te Tiriti o Waitangī: Full Integration of Te Tiriti o Waitangī Principles in Teaching and Learning
4. Rangatiratangā: Fostering a Culture of Curiosity, Comprehension, and Creativity through Science and Mātauranga Māori.

Aspiration:

At the end of two years, what do we want to aspire to? What will it look like when we get there?

To enhance/grow well-rounded individuals, prioritising identity, belonging and well-being.

Annual Goal: To strengthen ākongā identity, belonging, and well-being through the integration of Science, Mātauranga Māori, Ngā Uara, and Te Reo Māori

Theory for Improvement: How will we improve? What do we believe about improving social development, well-being and engagement?

A strong, empowering teaching and assessment framework, created by our staff, will improve ākongā progress and achievement.

- Integrating Science, Mātauranga Māori, and Ngā Uara will make learning more relevant and boost ākongā identity and belonging.
- Te Reo Māori instruction will strengthen cultural connections and well-being.
- Engaging whānau and iwi will create a strong support system for ākongā.
- Ākongā sharing their culture will create an inclusive and welcoming environment.
- Assessing and celebrating well-being will reinforce positive behaviors.
- Providing staff training on culturally responsive teaching will improve implementation.
- Using data on attendance and well-being will help us better support ākongā.
- Integrating Te Tiriti o Waitangī principles will support equity and partnership.

Annual Targets: *Break it into chunks, what steps do we need to take to meet the aspirations of our strategic goals? Connected to the aspiration, how will we know when we are halfway there?*

- Establishing a strong foundation curriculum (Phase 1)
- Embedding Science, Mātauranga Māori & Ngā Uara (values)
- Enabling Te Reo Māori

Planned Actions	Timing	Responsibility	Resourcing	How will we measure success?	Te Tiriti link
Embedding Science, Mātauranga Māori & Ngā Uara	T2-4	Jolanda / Kāhikatea	Leadership ASL/ Coaching / \$6000 / CRT / Staff Meetings Staff Only Day	<ul style="list-style-type: none"> ● Kaiako confidence in teaching the science curriculum and Mātauranga Māori through the science survey ● Kaiako and Ākonga use the language and skill of Science Capabilities in their learning on See Saw and draw a scientist survey ● Integrating the story of Whangai Mokopuna through science learning - ākonga knowing and retelling the importance of looking after our environment ● Ākonga wellbeing surveys twice a year will indicate a strong sense of well-being, belonging and identity. ● Relationship with iwi will flourish through reciprocal relationships ● Whānau Māori participating and engaging with the learning journey 	Article 3: Ngā Taonga
Enabling Te Reo Māori	T1 - 4	Paula / Kahikatea	Te Puna Reo \$5000	<ul style="list-style-type: none"> ● Whānau Māori participating and engaging with the learning journey through positive relationships at hui whānau ● We will conduct a Reo Māori audit to use as baseline data. ● We will increase the amount of time in Te Reo immersion from 15 minutes to 25 minutes per day in Terms 1 and 2 through Pae Kōrero ● We will increase the amount of time in Te Reo Immersion from 25 minutes to 36 minutes in Terms 3 and 4 through end of day reflections and karakia 	Article 3: Ngā Taonga
Attendance & Engagement	T 2 - 3	Nic	\$12 000	<ul style="list-style-type: none"> ● We engage with whānau from moderate and chronic attendance and set goals together of how to improve attendance and partner with incentives ● The school knows and understands the narrative around attendance ● Implement early intervention strategies to identify and address potential barriers to regular attendance for all ākonga. 	Article 1: Kawanatanga

ANNUAL IMPROVEMENT PLAN: STUDENT PROGRESS AND ACHIEVEMENT

ERO Evaluation Indicator 1:
Stewardship

ERO Evaluation Indicator 2:
Leadership

ERO Evaluation Indicator 3:
Educationally powerful
connections and relationships

ERO Evaluation Indicator 4:
Responsive curriculum, effective
teaching and opportunity to
learn

ERO Evaluation Indicator 5:
Professional capability and
collective capacity

ERO Evaluation Indicator 6:
Evaluation, inquiry and
knowledge building for
improvement and innovation

Strategic Goals:

1. Aotearoa tangā: Further develop a holistic approach to teaching and learning that supports academic learning, social and emotional skill development and personal growth
2. Te Kanorautangā: Create an inclusive and diverse learning culture that respects, acknowledges and celebrates differences
3. Te Tiriti o Waitangi: Full Integration of Te Tiriti o Waitangi Principles in Teaching and Learning
4. Rangatiratangā: Fostering a Culture of Curiosity, Comprehension, and Creativity through Science and Mātauranga Māori

Aspiration:

Every ākongā is empowered to excel to reach their potential.

Annual Goal:

To create a strong framework for teaching and assessment that empowers ākongā

Theory for Improvement: How will we improve? What do we believe about improving student progress and achievement?

A strong, empowering teaching and assessment framework, created by our staff, will improve ākongā progress and achievement.

- The Science of Learning
- Explicit teaching and learning the new curriculum
- Knowing our learners and what they need in order to differentiate learning and assessment design (equity)
- Knowing our drivers of learning - Winchester Teacher (Connected, Confident, Creative and Communicate)
- Partnering with our learners and their whānau
- Motivation & Engagement - learning through authentic real world contexts

- Learning has a purpose Know why I'm learning, what I'm learning and how I'm learning and Knowing myself as a learner
- Time to master learning goals
- Clear school wide learning progressions
- Clear assessment procedures
- Coherence and consistency between classes/year groups
- Curriculum integration
- Writing linked to Science
- OECD 7 Principles of learning tool
- The 8 Basics of Motivation Tool

Annual Targets: *Break it into chunks, what steps do we need to take to meet the aspirations of our strategic goals? Connected to the aspiration, how will we know when we are halfway there?*

- Establishing a strong foundation curriculum (Phase 1)
- Embedding Science, Matauranga Māori & Ngā Uara (values)
- Enabling Te Reo Māori

Planned Actions	Timing	Responsibility	Resourcing	How will we measure success?	Te Tiriti link
Establishing a strong foundation curriculum (Phase 1)	T1-4	WSTs and Kāhikatea	CRT Literacy PLD	<ul style="list-style-type: none"> ● Teacher confidence and competence in teaching and assessing in Literacy and mathematics through observations and surveys ● Positive shift from 20 and 40 and end of year 2 & 3 data - Literacy assessment ● Positive shift from 20 and 40 week data assessments in Mathematics ● Māori students excel as Māori, granting them a voice and choices in their learning and allowing Tino Rangatira / self-determination. 	Article 1: Kawanatanga

<p>Mini Inquiry with Observations</p>	<p>T 2-3 In Response to RTH Feedback and Feedforward Teachers set goals in T1</p>	<p>All teaching staff</p>	<p>CRT</p>	<ul style="list-style-type: none"> ● Positive shift in achievement for learners who are at and wanting to be above ● Positive shift in achievement for ākonga Māori in engagement and writing ● Positive teacher growth through a system of Critical Buddies ● Goals are visible around Science and Writing 	<p>Article 2: Tino Rangatiratanga</p>
<p>HERO and Seesaw driving learning and assessment</p>	<p>T1-4</p>	<p>Kate and all staff</p>		<ul style="list-style-type: none"> ● Leadership developing systems and structures for teachers to use and follow ● Communicate with wider community ● Teacher confidence in using Seesaw and HERO for effect ● Increase in whānau engagement 	<p>Article 1: Kawanatanga</p>



Winchester School Te Kura o Te Haonui

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He kura maioha, he kura manahau, he kura whakamana tamariki.*

Statement of Compliance with Employment Policy

Compliance with a good employer policy:

Reporting on Principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Winchester School Te Kura o Te Haonui operates as a good employer in providing a safe working environment for all staff, that is devoid of:</p> <ul style="list-style-type: none">● harassment● racism● sexism● ageism● and any other form of discriminatory abuse <p>Employers are afforded the dignity and respect they deserve in relation to our six uara of: Whanaungatanga, Manaakitanga, Kotahitanga, Te Tuakiritanga, Te Puāwaitanga and Māuitanga.</p> <p>Winchester School Te Kura o Te Haonui has a Health and Safety Committee, which meets twice termly to discuss health and safety related matters to maintain a physically safe working environment.</p>
<p>What is your equal employment opportunities programme? How have you been fulfilling your programme?</p>	<p>Winchester School Te Kura o Te Haonui as an employer strives to always operate in good faith for every employee.</p> <p>Our school follows a robust appointment process, where applicants are selected on merit and the skills and aspirations they will bring to our school.</p> <p>Once appointed, all employees are inducted into school using our Induction Process, to ensure they have the full and clear understanding of how our school operates.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Winchester School Te Kura o Te Haonui consistently ensures impartial selection of applicants through a robust and transparent process. Positions are advertised with a very clear job description and overview so that all potential applicants have access to the same information. Transparency is paramount.</p> <p>Criteria is established for shortlisting applicants and for the interview process. The appointment panel uses the criteria to appoint the best person for the position, ensuring a fair and transparent process. The person best suited to the position who most closely adheres to the selection criteria is appointed.</p>
<p>How are you recognising: - the aims and aspirations of Māori - the employment requirements of Māori - greater involvement of Māori in the Education Service</p>	<p>Winchester School Te Kura o Te Haonui has undertaken a comprehensive range of initiatives and practices in 2023 to give effect to Te Tiriti o Waitangi. These efforts reflect a commitment to honouring the principles of partnership, participation, and protection embedded within the Treaty, thereby enriching the educational experience for all members of the school community. Moving forward, the school remains dedicated to ongoing reflection, learning, and improvement in its implementation of Treaty principles and this is shown by one of our Strategic goals being “full integration of Te Tiriti o Waitangi”.</p>



Winchester School Te Kura o Te Haonui

*A welcoming, dynamic environment fostering creativity and lifelong learning.
He kura maioha, he kura manahau, he kura whakamana tamariki.*

How have you enhanced the abilities of individual employees?	Winchester School Te Kura o Te Haonui as an employer, meets at least annually, 1-1, to understand the goals and aspirations of individual employees and what pathway they may wish to follow. Professional Development is delivered school-wide then where needed, tailored to the specific needs of individual employees. Winchester School Te Kura o Te Haonui has a very clear Concerns and Complaints policy, should an employee wish to raise any concern.
How are you recognising the employment requirements of women?	Winchester School Te Kura o Te Haonui recognises and values the employment opportunities and aspirations of women. Recent Collective Agreement settlements have endeavoured to break down the gender divide and ensure they are fairly remunerated for the tasks and duties they perform and as an employer, we adhere to following the Collective Agreements. Winchester School Te Kura o Te Haonui currently has 84% of women employees.
How are you recognising the employment requirements of persons with disabilities?	Winchester School Te Kura o Te Haonui is an equal opportunities employer, and no one is marginalised if they have a disability. Engagement is had with any person with a disability to ensure their specific needs are met to ensure access to employment and where needed, physical access to buildings.

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

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

Nāku noa, nā

Nic Mason

Tumuaki

Winchester School Te Kura o Te Haonui



Winchester School Te Kura o Te Haonui

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Winchester School Kiwi Sport Fund Statement 2025

The Board of Trustees set aside the allocated amount of \$5349.44 to spend on children's sports so that all children at Winchester School get fair access to various sporting activities.

The funding allowed for students to take part in our Senior Swimming Sports event at the Lido Aquatic Centre and Senior Athletics event at the Massey University Track. This fund also allowed us to take groups of learners to interschool events, around the region, to compete against athletes from other schools.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF WINCHESTER SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Auditor-General is the auditor of Winchester School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of BDO Manawatu Audit Limited, to carry out the audit of the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 30 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to close or merge the School, or has no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

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

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



Vivien Cotton
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand