ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	3283
Principal:	Phil Wheeler
School Address:	51 Brucefield Avenue, Netherby, Ashburton, 7700
School Phone:	03 308 5799
School Email:	office@netherby.school.nz

Accountant / Service Provider:

ASHBURTON NETHERBY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Ashburton Netherby School

Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Jenny Doak	Phil Wheeler
Full Name of Presiding Member	Full Name of Principal
Signed by: Jenny Doak 63C7F1052C602D71	Signed by: Phil Wheeler ED9FD76348C3E640
Signature of Presiding Member	Signature of Principal
26/05/2026	26/05/2026
Date:	Date:

Ashburton Netherby School
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Jenny Doak	Presiding Member	Elected	Sep 2028
Phil Wheeler	Principal	ex Officio	
Regan Martin	Parent Representative	Elected	Sep 2028
Niki Tuatai	Parent Representative	Elected	Sep 2028
Moleli Tuvale	Parent Representative	Elected	Sep 2028
Bruce Morton	Parent Representative	Elected	Sep 2028
Mel Oakley	Staff Representative	Elected	Sep 2028
Elizabeth Walker-Ratu	Presiding Member	Elected	Sep 2025
Amber MacKenzie	Parent Representative	Elected	Sep 2025
Jasmine Ikahihifo	Parent Representative	Elected	Sep 2025
Hedy Kasiano	Parent Representative	Elected	Sep 2025

In Attendance	
Jodi Duffell	Board Secretary

Ashburton Netherby School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	2,429,635	1,699,044	2,250,063
Locally Raised Funds	3	38,916	30,550	36,418
Interest		13,890	30,000	30,997
Total Revenue		2,482,441	1,759,594	2,317,478
Expense				
Locally Raised Funds	3	10,838	13,950	10,305
Learning Resources	4	1,685,649	1,490,400	1,557,263
Administration	5	321,483	111,950	311,852
Interest		1,626	50	1,629
Property	6	267,989	208,237	271,379
Loss on Disposal of Property, Plant and Equipment		2	-	689
Total Expense		2,287,587	1,824,587	2,153,117
Net Surplus / (Deficit) for the year		194,854	(64,993)	164,361
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		194,854	(64,993)	164,361

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

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

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		1,213,089	1,213,089	1,038,146
Total comprehensive revenue and expense for the year		194,854	(64,993)	164,361
Contribution - Furniture and Equipment Grant		-	-	10,582
Equity at 31 December		1,407,943	1,148,096	1,213,089
Accumulated comprehensive revenue and expense		1,407,943	1,148,096	1,213,089
Equity at 31 December		1,407,943	1,148,096	1,213,089

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.

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Ashburton Netherby School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	537,591	512,038	493,031
Accounts Receivable	8	140,784	127,925	127,925
GST Receivable		4,061	-	-
Prepayments		12,804	13,091	13,091
Inventories	9	6,853	7,119	7,119
Investments	10	-	573,251	573,251
		702,093	1,233,424	1,214,417
Current Liabilities				
GST Payable		-	12,622	12,622
Accounts Payable	12	146,831	122,308	122,308
Revenue Received in Advance	13	378	7,435	7,435
Provision for Cyclical Maintenance	14	-	5,000	4,500
Finance Lease Liability	15	7,339	6,572	6,572
Funds held for Capital Works Projects	16	-	137,792	137,792
		154,548	291,729	291,229
Working Capital Surplus		547,545	941,695	923,188
Non-current Assets				
Investments	10	604,093	-	-
Property, Plant and Equipment	11	280,616	220,358	304,358
		884,709	220,358	304,358
Non-current Liabilities				
Provision for Cyclical Maintenance	14	10,241	4,743	5,243
Finance Lease Liability	15	14,070	9,214	9,214
		24,311	13,957	14,457
Net Assets		1,407,943	1,148,096	1,213,089
Equity		1,407,943	1,148,096	1,213,089

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

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

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		642,360	620,157	653,378
Locally Raised Funds		38,266	30,550	36,581
Goods and Services Tax (net)		(16,683)	-	19,213
Payments to Employees		(270,488)	(397,600)	(256,830)
Payments to Suppliers		(187,275)	(259,050)	(187,375)
Interest Paid		(1,626)	(50)	(1,629)
Interest Received		33,409	30,000	25,120
Net cash from Operating Activities		237,963	24,007	288,458
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(19,926)	(5,000)	(25,259)
Purchase of Investments		(30,842)	-	(315,751)
Net cash (to) Investing Activities		(50,768)	(5,000)	(341,010)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	10,582
Finance Lease Payments		(4,843)	-	(4,466)
Funds Administered on Behalf of Other Parties		(137,792)	-	128,545
Net cash (to)/from Financing Activities		(142,635)	-	134,661
Net increase in cash and cash equivalents		44,560	19,007	82,109
Cash and cash equivalents at the beginning of the year	7	493,031	493,031	410,922
Cash and cash equivalents at the end of the year	7	537,591	512,038	493,031

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.

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

1. Statement of Accounting Policies

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

1.2. 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.

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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 21b.

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

1.3. 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.

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

1.4. 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.

1.5. 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.

1.6. 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.

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

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

1.9. 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.

1.10. 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.

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

The estimated useful lives of the assets are:

Building Improvements	20-50 years
Furniture and Equipment	3-20 years
Information and Communication Technology	2-7 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

Non cash generating assets
Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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.

1.12. 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.

1.13. 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, 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.

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

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1.15. 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.

1.16. 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 paintingof 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

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

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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

1.20. 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.

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2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	676,718	620,157	621,983
Teachers' Salaries Grants	1,342,089	950,000	1,229,686
Use of Land and Buildings Grants	198,539	128,887	187,965
Ka Ora, Ka Ako - Healthy School Lunches Programme	212,289	-	210,429
	2,429,635	1,699,044	2,250,063

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	8,975	6,500	9,156
Trading	8,115	9,050	8,596
Fundraising and Community Grants	6,025	6,200	5,914
Other Revenue	15,801	8,800	12,752
	38,916	30,550	36,418
Expense			
Extra Curricular Activities Costs	1,912	4,650	1,744
Trading	8,926	9,300	8,561
	10,838	13,950	10,305
Surplus for the year Locally Raised Funds	28,078	16,600	26,113

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	62,027	93,600	52,120
Information and Communication Technology	961	8,000	1,106
Employee Benefits - Salaries	1,554,624	1,277,300	1,413,392
Staff Development	9,711	20,500	33,689
Depreciation	57,794	89,000	56,465
Other Learning Resources	532	2,000	491
	1,685,649	1,490,400	1,557,263

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	11,046	6,500	9,083
Board Fees and Expenses	10,471	11,750	8,664
Other Administration Expenses	20,669	26,900	19,300
Employee Benefits - Salaries	56,625	56,300	54,504
Insurance	5,531	5,000	5,243
Service Providers, Contractors and Consultancy	4,852	5,500	4,629
Ka Ora, Ka Ako - Healthy School Lunches Programme	212,289	-	210,429
	321,483	111,950	311,852

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6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	30,074	33,200	32,422
Cyclical Maintenance	498	-	5,043
Heat, Light and Water	12,573	12,250	10,839
Rates	3,310	3,900	3,063
Repairs and Maintenance	5,318	12,000	15,196
Use of Land and Buildings	198,539	128,887	187,965
Employee Benefits - Salaries	13,555	14,000	12,673
Other Property Expenses	4,122	4,000	4,178
	267,989	208,237	271,379

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	537,591	512,038	493,031
Cash and cash equivalents for Statement of Cash Flows	537,591	512,038	493,031

Of the $537,591 Cash and Cash Equivalents, $378 is subject to restrictions for the following reasons:

- $378 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 13.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	100	-	-
Receivables from the Ministry of Education	16,379	3,150	3,150
Interest Receivable	5,602	25,121	25,121
Teacher Salaries Grant Receivable	118,703	99,654	99,654
	140,784	127,925	127,925
Receivables from Exchange Transactions	5,702	25,121	25,121
Receivables from Non-Exchange Transactions	135,082	102,804	102,804
	140,784	127,925	127,925

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
School Uniforms	6,853	7,119	7,119
	6,853	7,119	7,119

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10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	-	573,251	573,251
Non-current Asset			
Long-term Bank Deposits	604,093	-	-
Total Investments	604,093	573,251	573,251

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	68,647	-	-	-	(3,139)	**65,508**
Furniture and Equipment	150,542	15,094	-	-	(16,366)	**149,270**
Information and Communication Technology	59,994	3,715	-	-	(28,480)	**35,229**
Leased Assets	15,691	13,943	-	-	(8,461)	**21,173**
Library Resources	9,484	1,302	(2)	-	(1,348)	**9,436**
	304,358	34,054	(2)	-	(57,794)	**280,616**

The net carrying value of furniture and equipment held under a finance lease is $21,173 (2024: $15,691).

Restrictions

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

	2025 Cost or Valuation $	2025 Accumulated Depreciation $	2025 Net Book Value $	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $
Building Improvements	120,558	(55,050)	**65,508**	120,558	(51,911)	**68,647**
Furniture and Equipment	327,156	(177,886)	**149,270**	312,062	(161,520)	**150,542**
Information and Communication Technology	221,343	(186,114)	**35,229**	217,628	(157,634)	**59,994**
Leased Assets	32,938	(11,765)	**21,173**	26,175	(10,484)	**15,691**
Library Resources	42,475	(33,039)	**9,436**	41,181	(31,697)	**9,484**
	744,470	(463,854)	**280,616**	717,604	(413,246)	**304,358**

12. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	9,478	7,284	7,284
Accruals	8,846	6,883	6,883
Employee Entitlements - Salaries	124,841	104,620	104,620
Employee Entitlements - Leave Accrual	3,666	3,521	3,521
	146,831	122,308	122,308
Payables for Exchange Transactions	146,831	122,308	122,308
	146,831	122,308	122,308

The carrying value of payables approximates their fair value.

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13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	6,692	6,692
Other Revenue in Advance	378	743	743
	378	7,435	7,435

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	9,743	9,743	4,700
Increase to the Provision During the Year	498	-	5,043
Provision at the End of the Year	10,241	9,743	9,743
Cyclical Maintenance - Current	-	5,000	4,500
Cyclical Maintenance - Non current	10,241	4,743	5,243
	10,241	9,743	9,743

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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	8,869	7,627	7,627
Later than One Year	15,533	10,213	10,213
Future Finance Charges	(2,993)	(2,054)	(2,054)
	21,409	15,786	15,786
Represented by:			
Finance lease liability - Current	7,339	6,572	6,572
Finance lease liability - Non current	14,070	9,214	9,214
	21,409	15,786	15,786

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 $
5YA Upgrade -217306	12,170	-	-	(12,170)	-
MOE Property Proj Full Roof Replacements - 249476	125,622	7,080	(132,702)	-	-
Drainage Project - 252005	-	5,669	(5,669)	-	-
Ventilation Project -255268	-	8,852	(8,852)	-	-
Totals	137,792	21,601	(147,223)	(12,170)	-

BDO Christchurch

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers $	Closing Balances $
5YA Upgrade -217306	9,247	54,481	(51,558)	-	12,170
MOE Property Proj Full Roof Replacements -249476	-	125,622	-	-	125,622
Totals	9,247	180,103	(51,558)	-	137,792

Represented by:

Funds Held on Behalf of the Ministry of Education	137,792

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	4,450	3,250
Leadership Team		
Remuneration	535,599	482,868
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	540,049	486,118

There are 6 members of the Board excluding the Principal. The Board held 7 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet monthly and quarterly respectively. 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	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	2.00	2.00
110 -120	-	1.00
120 - 130	1.00	-
130 - 140	1.00	-
	4.00	3.00

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

BDO Christchurch

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 the number of persons to whom all or part of that total was payable was as follows:

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

20. Contingencies

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

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

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

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:$137,792).

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	537,591	512,038	493,031
Receivables	140,784	127,925	127,925
Investments - Term Deposits	604,093	573,251	573,251
Total financial assets measured at amortised cost	1,282,468	1,213,214	1,194,207
Financial liabilities measured at amortised cost			
Payables	146,831	122,308	122,308
Finance Leases	21,409	15,786	15,786
Total financial liabilities measured at amortised cost	168,240	138,094	138,094

23. Events After Balance Date

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

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INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Ashburton Netherby School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 3 to 17, 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 26 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 Analysis of Variance, Members of the Board listing, New Zealand Curriculum Reporting, Report on Compliance with Employment Policies, 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.

Amy Goodman
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Annual Plan 2025 (analysis of variance)

School Vision:

Quality Teaching, Quality Learning

School Mission Statement:

Aim high, do your best, be resilient, have fun.

School Motto Statement:

Aim high, do your best, be resilient, have fun.

Presiding Board Member: Elizabeth Walker - Ratu

Strategic Goals	Board and community reason for prioritising.	Links to NELPs	Links to Tiriti of Wāitangi	How will we measure success or gather evidence?
Strategic Aim 1: Continue to build teacher capacity and capability in culturally responsive pedagogy, curriculum design and delivery of teaching and learning.	Aspiring for best practice and modifying teacher's learning programmes to align with our vision of Quality Teaching, Quality Learning. This aim is teacher consulted, as well as being deemed necessary to have space for ongoing improvement.	All aspects of the NELPs are weaved through this strategic goal. The NELPs are captured and implemented in school policy and procedure.	Building teacher capability and capacity in core subject teaching is paramount to keep abreast of evidenced based practice. Our pedagogy is underpinned by our six Māori metaphors of whanaungatanga, kotahitanga, whakapapa, ako, wāngana, and kaupapa.	Longitudinal data for Mid and End of Year data collection points, and reporting periods. Integrated curriculum assessment data. Teacher's feedback. Facilitator of professional development feedback.
Strategic Aim 2: Continue building teachers' knowledge in tikanga Māori, Te Ao Māori and te reo Māori.	Te reo Māori is Aotearoa's first language. Providing quality Māori language, culture and tikanga experiences align with providing equity for priority learners while honouring aspects of the Tiriti ō Waitangi.	All aspects of the NELPs are weaved through this strategic goal and often the NELPs are captured and implemented in school policy and procedures.	Te reo Māori is Aotearoa's first language. Providing quality Māori language, culture and tikanga experiences align with providing equity for priority learners while honouring aspects of the Tiriti ō Waitangi.	Teacher's progression in and through te reo Māori in the Te Ahu o te reo Māori ki Ngai Tahu. Senior children achieving at level 2 of the school te reo Māori curriculum. Integration of cultural ideas from whānau and a Māori lens supporting local curriculum. Ongoing reasonable steps to provide instruction in both te reo and tikanga Māori

Strategic Aim 3: Understand, develop and implement our new school curriculum refresh Te Mātaiaho.	Ministry of Education requirement. This will take considerable thought and time and needs to be prioritised as it will be the foundational policy underpinning our Netherby School's refreshed and developed curriculum.	All aspects of the NELPs are weaved through this strategic goal and often the NELPs are captured and implemented in school policy and procedures.	Links to community input, connection through genuine partnership will align to a curriculum, which values ākonga identity, uniqueness and diversity through valuing language, culture and identity.	A school curriculum written, designed and implemented with its essence being underpinned by the Whakapapa of Te Mātaiaho A curriculum that reflects tikanga Māori, mātauranga Māori and te ao Māori
Strategic Aim 4: Focus on working together with the community and agencies in partnership to improve attendance to reach 80% of children attending school 90% of the time when needed.	This is a nationwide call on action to improve attendance across New Zealand with the aim of improving educational outcomes. This will take time and a concerted effort.	All aspects of the NELPs are weaved through this strategic goal and often the NELPs are captured and implemented in school policy and procedures.	A number of our children with poor attendance identify as Māori. To improve attendance we will need to foster partnerships conducive to improving participation.	The aim is to consistently see 80% of children attending school 90% of the time.

Annual Plan

Strategic Aim 1:0 Continue to build teacher capacity and capability in culturally responsive pedagogy, curriculum design and delivery of teaching and learning.			
Focus	***Annual actions for meeting strategic objectives***	***Personnel***	***Time Frame + Resourcing***
Numicon:	● Seek and apply for school wide professional development in the Numicon resource ● Attend online and in person Numicon courses ● Purchase Numicon resources as required and needed. ● Observe experienced Numicon teachers from external schools ● Blend the DMIC methodology/style with Numicon programme ● Review long term plans to follow the Numicon delivery and assessment recommendations ● Use Numicon resources and methodologies to build agreed knowledge at each year group. ● Continue to design school wide assessments that link DMIC and Numicon if possible ● Build Numicon development into schoolwide annual growth plans ● Document the Numicon methodology into our school curriculum ● Align the delivery of Numicon with the refreshed curriculum specific learning outcomes in each year group. ● Development and implementation of assessment from numicon resources which measure curriculum refresh phase progress outcomes	Syndicate leader to ensure Numicon is a school ongoing focus. Principal to seek professional development opportunities Shadow coaching and observing other schools during CRT days.	$30,000 in funds for additional resources and professional development.
Measurable outcomes:	❖ An improved confidence and knowledge in delivering Numicon with competence and assurance ❖ A programme which has coherence and is delivered as the resource intends by all staff ❖ A clear understanding and evidence of blending DMIC problems solving pedagogy, talk moves, and mixed ability grouping with the Numicon programme giving us a distinct Netherby delivery and flavour. ❖ Numicon programme delivered to give effect to year group objectives in curriculum refresh		

	❖ Assessment aligned to measure progress against curriculum refresh objectives
Numicon links to NELP Barrier Free Education 4.1, 4.2 and Quality Teaching Leadership 6.1 and 6.2	
Analysis of Variance 2024:	All of the goals we set around Numicon have been achieved in terms of receiving timely professional development to build teachers capability and confidence. The professional development has come in the form of one to one coaching, demonstrations, team teaching, unpacking the Numicon curriculum, attending delivery sessions during staff meetings and working in syndicates on a collaborative inquiry to focus on building teachers' confidence and knowledge. Although the focus has been on improving capacity and capability of staff, we are delighted to post very good math results as a consequence, which reinforces the staff's ability to understand, know and do when delivering Numicon. It is important we keep the focus the same for 2025 as well as aligning the new math curriculum with our current practice and work out where and how we can implement the supporting resources to complement the Numicon programme. Further news from the Ministry indicates Numicon is one of the four math programmes that are endorsed as meeting the criteria of being a structured math programme, meaning we are already well aligned to meet the new math curriculum deadline of implementation in 2025.
Analysis of Variance 2025:	❖ An improved confidence and knowledge in delivering Numicon with competence and assurance Without question staff are becoming very familiar with the Numicon programme and are delivering with confidence and knowing how to move through areas not needing much time quickly, to focusing on areas needing more attention. The school has also implemented the Numicon Intervention Programme for students that need extra support. ❖ A programme which has coherence and is delivered as the resource intends by all staff There is definitely an improved understanding of the sequential nature in which Numicon is supposed to be implemented. However, with the curriculum refresh and giving effect to the sequential progress outcomes in the refresh, there has been a need for the Numicon delivery to match that curriculum. This has led to some changes and teachers having to keep abreast of these changes and use various areas of Numicon books to follow curriculum sequencing. ❖ A clear understanding and evidence of blending DMIC problems solving pedagogy, talk moves, and mixed ability grouping with the Numicon programme giving us a distinct Netherby delivery and flavour. Yes, we have a well designed school observations form which captures what we expect to see in a typical math lesson including giving effect to DMIC pedagogy and talk moves. I am fairly satisfied that the staff are doing their best to deliver pedagogically in a DMIC way while using talk moves to foster creating thinking, reflection and

	voicing math understanding and knowledge. ❖ Numicon programme delivered to give effect to year group objectives in curriculum refresh As above. This has been challenging, and again will need to be changed with the launch of the new refreshed curriculum in Oct 25. I think staff are at risk of changed fatigue and feel much work has been wasted with three curriculum changes in two years.

Strategic Aim 1:3 Continue to build teacher capacity and capability in structured literacy approaches			
Focus	***Annual actions for meeting strategic objectives***	***Personnel***	***Time Frame + Resourcing***
BSLA and consolidation of Helen Walls structured writing:	• **BSLA - selected staff** • Seek and apply for professional development for our SENCO, two teachers and two teachers aides in the BSLA approach • Attend online and in person BSLA courses and professional development • Teachers and teacher aides follow the BSL approach and set target groups. • Senior syndicate engaged in BSLA professional development terms 1 and 2 2025. • Implement BSLA in senior school leading to school wide implementation • Remove obsolete programmes as BSLA replaces or duplicates phonics, and other reading and writing approaches. • **Structured Writing - all staff** • Staff continue to employ the Helen Walls structured writing approaches as detailed and described in our school curriculum • There's a deliberate effort from syndicate leaders and mentors to induct and support new staff to understand and employ the structured literacy practices in the junior syndicate.	SENCO Two junior teachers Two teacher aides All staff	2024 BSLA applications Ministry funded 2025 BSLA senior staff training.

Measurable outcomes:	❖ An improved confidence and knowledge in delivering Helen Walls structured literacy, use of scope and sequences, specific writing goals, quality over quantity. ❖ New staff understand the BSLA structured literacy approaches and deliberately employ them ❖ Clear evidence of structured literacy and BSLA being employed in the junior syndicate and through classroom observations ❖ PD attendance for senior syndicate in terms 1 and 2 of 2025 ❖ Implementation of BSLA approaches in senior syndicate in terms 3 onwards of 2025 ❖ A school wide BSLA approach ❖ Removal of obsolete programmes that BSLA gives effect to. ❖ We will be aiming for improved learning outcomes for children targeted in BSLA and CAAPs
BSLA and structured literacy links to NELP Barrier Free Education 4.1, 4.2 and Quality Teaching Leadership 6.1 and 6.2	
Analysis of Variance 2024:	BSLA Two teachers and two teacher aides have successfully completed the 2-term BSLA training and earned microcredentials through UC in the first half of the year. In addition to this our SENCO successfully completed her BSLA facilitator training. While the programme itself was intensive and challenging, the learnings have been valuable and the useful resources provided have led to highly positive outcomes in the classroom. The BSLA programme has been implemented and embedded in the daily programme of the Y2 and Y3 classes. The data collected through comprehensive UC testing has shown significant improvement in children's results over the ten week teaching blocks (or taumata). Tier 2 groups were formed after the first taumata and are now being taught effectively by our SENCO and TA while whole-class BSLA continues. The relevant classes undertaking BSLA have now been able to meaningfully integrate the Phonics Plus reading resources with other valuable reading resources currently in school. The structured approach to reading has paid dividends with a good number of children. Teachers, when possible, will share the BSLA practice in syndicates with those new to our school until they too can complete the BSLA training. Helen Walls Staff continue to work with specific programmes giving a consistent and sequential approach to many aspects of our literacy practice. To complement that and provide a structured writing approach that is based on the brain science of how we learn, we engaged with Helen Walls structured writing in 2023.

	As a result of the kete of knowledge and resources to unpack, this focus has been relevant for 2024 to ensure teachers are revisiting that kete to build their understanding of the programme and implement it according to the children's year level and learning place. Further, we have had a number of new teachers who are working through the PDFs, files, notes and video on a journey of learning. Mentors and syndicate meetings support this tuition. From observations, discussions and improved writing overall teacher judgment outcomes, I am confident staff are gaining knowledge and an ability to implement Helen Walls structured writing programme. It would be wise to keep this as a minor goal for some and a major goal for relatively new staff to ensure a lens stays on the development of this writing approach.
Analysis of Variance 2025:	❖ An improved confidence and knowledge in delivering Helen Walls structured literacy, use of scope and sequences, specific writing goals, quality over quantity. Whole staff PD sessions conducted in Term 1 to consolidate and extend learning. With the changes in curriculum and focusing on BSLA, Helen Wall's structured approaches and resources we have are slightly underutilised. We have professional development with Impact Education in 2026, which will support us in implementing more of Helen Walls ideals to support the latest curriculum implementation. ❖ New staff understand the BSLA structured literacy approaches and deliberately employ them ❖ Clear evidence of structured literacy and BSLA being employed in the junior syndicate and through classroom observations ❖ PD attendance for senior syndicate in terms 1 and 2 of 2025 ❖ Implementation of BSLA approaches in senior syndicate in terms 3 onwards of 2025 Yes, without doubt. We have moved significantly in this space. I see almost all teachers deliver BSLA with a sense of purpose and confidence. Participation has been high. We also have a number of teacher aides with micro credentials in BSLA. ❖ A school wide BSLA approach We are about 95% there. I have my CRTs, frequent relievers and a teacher back from maternity leave registered for cohort 7 PLD with U.O.C in March of 2026. Once this is complete we are in effect a school wide BSLA trained school. ❖ Removal of obsolete programmes that BSLA gives effect to. Not yet, but we will be working through as we consolidate the refreshed curriculum. Chances are we keep everything as alternative resources to support varied and enriched learning experiences. ❖ We will be aiming for improved learning outcomes for children targeted in BSLA and CAPs

	I think with the continuous changes, and not time to teach to the previous and now current refreshed curriculum, it is hard to gauge improvement or results from teaching to progress outcomes or objectives. Once we have settled, and have a gazetted direction, and employ BSLA and the likes to teach the progress outcomes in each year group we will be able to measure the success of the children and the programmes to deliver learning against the progress outcomes. Until then, the changes have been disruptive and confusing.

Strategic Aim 2: Continue with building teachers' knowledge in tikanga and te reo Māori.			
Focus	***Annual actions for meeting strategic objectives***	***Personnel***	***Time Frame + Resourcing***
Te reo Māori and Tikanga	• Engage regularly through within teachers and resource teachers of Māori to build te reo lessons pitched at each teacher's level to build te reo pronunciation in line with our school curriculum and tikanga knowledge. • Teachers attend Te Huka Tai Trust professional development at Hakatere Marae. • Teachers and staff engage in Te Ahu o te reo Māori courses. Including wānanga at Arowhenua Marae. • Long term, teachers who are semi bilingual in te reo Māori and English. • Teacher upskilled in poi, kapa haka, Matariki and other tikanga activities through hands on experiences through Te Huka Tai Trust • Teachers well versed and fluent in language necessary to deliver level one and two of the school wide Māori language programme. • Work with the metaphors of Wananga, Ako, Whakapapa, Whanaungatanga, Kaupapa and Kotahitanga to develop understanding of relationships, power sharing, culture, interactivity and student potential through a Māori lens	Phil - promotion of courses Monitoring Māori language programme Resourcing resource of te reo Māori Staff attending opportunities	Te ahu courses Kāhui Ako opportunities In house professional development Te Huka Tai Trust professional development attended.

	● Keep school's Māori educational plan underpinned by Ka Hikitia and the Whakapapa and essential pedagogies of Te Mātaiaho.		
Measurable outcomes:	❖ Evidence of improved te reo Māori in our tamariki across the school as evidenced in assessment ❖ Improved confidence and ability of teachers to deliver te reo Māori ❖ A continually updated Māori education plan that highlights the additional efforts to improve outcomes for Māori learners (equity added). ❖ Teachers pedagogy underpinned by the metaphors of Wananga, Ako, Whakapapa, Whanaungatanga, Kaupapa and Kotahitanga (could be aligned to Te Mātaiaho essential pedagogies). ❖ Some teaching staff have attended and completed Te ahu o te reo Māori ki Ngāi Tahu level 1 ❖ Some teachers to have attended and completed Te ahu o te reo Māori ki Ngāi Tahu level 2 and beyond ❖ Long term, teachers who are semi bilingual in te reo Māori and English. ❖ Ultimately, an improvement in core learning subjects with our children who identity as Māori ❖ In 2025, staff regularly using Te Puna Reo Māori as the staple resource to deliver and improve both their own and ākonga te reo Māori school wide		
NELP Links - Learners at the Centre 1.3, 2.2, 2.3, 2.4, 2.5, and Quality Teaching and Learning 5.1, 5.2 6.2 and 6.3.			
Analysis of Variance 2024:	I feel quite saddened writing this goal as the school in 2022 and 2023 had made such massive inroads into building both teacher and ākonga capability and capacity in te reo Māori, and tikanga in recent years. We lost both our TA who was level 5 te reo Māori and an excellent teacher of Māori language along with our senior teacher in Room 1 who won a principal's role. These two staff were instrumental in ensuring te reo Māori was being taught in a sequential and frequent way. 2024 has resulted in 4 new staff, one from overseas, and 3 who have not received or had the training in te ahau courses, which will no longer be available. I am investigating two options from here to get the te reo Māori course back on track. One is to have a teacher aide who is tangata whenua and also level three te reo Māori teach classes biweekly or engage in the online teaching through https://tepunareomaori.co.nz/schools/. This programme is really well supported, is sequential and engages children in daily lessons, which is more fruitful in building te reo Māori language. It would also mean in the future we are not dependent on one expert in order for Māori language to continue. I see this option worthy of investigation, and one that may well be more sustainable, even though there is an ongoing cost. We have a zoom at a staff meeting to ascertain the usefulness of this programme. My only reservation is the follow up activities and resources might not be what I would call interactive and pitched well, if they exist at all. Time will tell.		

	The pedagogical practice we employ is still supported by our continuum of best practice and metaphors. This goal is best to remain in place for 2025, to provide focus and metrics for Te Puna Reo Maori.
Analysis of Variance 2025:	❖ Evidence of improved te reo Māori in our tamariki across the school as evidenced in assessment From where I sit we have not achieved this anywhere to the level we had hoped. We have most children still working well within level one of our school wide te reo Māori curriculum. ❖ Improved confidence and ability of teachers to deliver te reo Māori This is always the plan, but with the inconsistencies of Te Puna, it being down for a term, and the pitching of the programme to juniors often way too high and hard, the resources have not supported us much as we would have liked school wide. ❖ A continually updated Māori education plan that highlights the additional efforts to improve outcomes for Māori learners (equity added). The educational plan is updated regularly. ❖ Teachers pedagogy underpinned by the metaphors of Wananga, Ako, Whakapapa, Whanaungatanga, Kaupapa and Kotahitanga (could be aligned to Te Mātaiaho essential pedagogies). Yes, evidence of teaching in a way that is underpinned by our metaphors and continuum of best practice is clear from observations. ❖ Five teaching staff have attended and completed Te ahu o te reo Māori ki Ngāi Tahu level 1 ❖ Three teachers have attended and completed Te ahu o te reo Māori ki Ngāi Tahu level 2 and beyond These have been removed and are no longer available or MOE funded. Quite a shame as I know for a fact my reo has regressed since I stopped engaging in the programme. ❖ Long term, teachers who are semi bilingual in te reo Māori and English. We have three teachers who are quite competent in te reo Maori and one teacher aide. ❖ Ultimately, an improvement in core learning subjects with our children who identity as Māori Not yet. Again, I think results and measures are really quite messy just now due to rapid curriculum changes, not enough consolidation time before another sweeping curriculum change. It is hard to measure actual overall results outside of a few phonics tests. ❖ In 2025, staff regularly using Te Puna Reo Māori as the staple resource to deliver and improve both their own and ākonga te reo Māori school wide We are in the process of cataloguing resources against the te reo Maori level 1 and 2 programme we have. From here we are hopeful of using the resources to support teaching. I am really concerned with the removal of Boards needing to give effect to Tiriti o Waitangi and a full curriculum with science and other curriculum areas taking so much time, we really run the risk of te reo Maori being compromised at the expense of other pressing work and

	priorities. Once we have lost the ground we have made too, I fear it will be really hard to claw back. It is a concern and one I will take to the Board. We have one staff member who has offered te reo Maori lessons for staff to attend. The uptake of these lessons is sporadic due to the time it is held.

	Strategic Aim 3: Understand, develop and implement our new school curriculum based upon the curriculum refresh Te Mātaiaho.		
Focus	***Annual actions for meeting strategic objectives***	***Personnel***	***Time Frame + Resourcing***
Te Mātaiaho Refresh:	• Continue to keep abreast of the supports available to understand Te Mātaiaho • Lead allocated teachers only days with intent, purpose and urgency to develop understanding of Te Mātaiaho, and make changes to our current curriculum • Use the MOE supports to create familiarity with Te Mātaiaho, particularly the overarching ideas and metaphors of Whakapapa of Te Mātaiaho, common practice model, Te Tiriti o Waitangi, Understand, Know and Do and accompanying assessment and common practice models • Unpack and create statements of the Whakapapa of Te Mātaiaho to connect to our community and way of thinking to underpin and overarch our locally developed school curriculum • Design a statement of intent that illustrates how we give effect to the Tiriti of Waitangi now and into the future • Design a statement of intent that illustrates how we give effect to Te Mātaiaho Vision for the future of NZ Education • Align the components of Understand, Know and Do with our current	Principal to keep the focus and urgency on the refresh Literacy and Math leaders to support development.	Times Attending PD on offer.

	curriculum, using these conceptual ideas as a basis to assess in various subjects using the evidenced based programmes we currently employ ● Align the essential pedagogies in Te Mātaiaho to our culturally responsive pedagogies continuum of best practice as well as creating statements of intent and shared understanding at our kura that we use to appraise and locate ourselves on the school generated continuum of best practice ● Read, learn and develop and understanding of the assessment practices and tools we need to assess using Understand, Know and Do ● Refresh our understanding of our key competencies ● Refresh our understanding of our values ● Unpack the common model of practice and ensure we are foundational strong in employing this across our school while also creating a statement to illustrate and maintain our understanding of this model ● Make links between the objectives to teach in Te Mātaiaho with our recognised school programmes establish what we are already giving effect to ● Unpack and use the year group learning objectives in planning in 2025 ● Refresh school reports to capture phase and other curriculum refresh necessities		
Measurable outcomes:	❖ NZ Histories implemented by 2024/2025 with a three year cycle established which includes our integrated curriculum. ❖ English, Mathematic and statistics implement by the end of 2025 ❖ The full curriculum refreshed by the end of 2026 ❖ Understanding of new assessment practices Term 4 2025, and implementation in 2026. ❖ Refreshed school reports ❖ Planning reflects the curriculum refresh year group learning ❖ Assessment is aligned to learning objectives		

	❖ Eventually, a refreshed Ashburton Netherby School Curriculum, that gives effect to Te Mātaiaho
NELP Links: - All of them link to the NELPs, this is our number one policy being the school curriculum.	
Analysis of Variance 2024:	We have spent considerable time refreshing various curriculum policies, plans and other bits and pieces in our curriculum during staff meetings. We have done this with an eye on the curriculum refresh establishing curriculum that would largely remain in place regardless and what area we need to develop once the curriculum finally becomes published and legislated. There is a list of areas we need to develop and will do so from 2025, while implementing both the English and Maths curriculum once they are no longer in draft form. I really think this goal will become more pertinent and meaningful next year as the rubber hits the road so to speak and we are in position to actually start meaningfully implementing a published and agreed curriculum. We have completed our NZ Histories three year plan, and have started teaching this while using the assessment procedure of Understand, Know and Do. A lot to do here in 2025 and beyond. I suspect we will have this goal for at least three years from now to create local statements underpinned by the curriculum refresh and embed the curriculum itself.
Analysis of Variance 2025:	The Mataiaho Curriculum has been changed, and we have two curriculum refreshes. There has been much wasted time and work in understanding messages conveyed in documents, and what that means and looks like in our kura wasted, including reporting formats, delivery of programmes and PLD. We start fresh in 2026 with Impact Education as a support, that is all we can do.

Strategic Aim 4: Focus on working together with the community and agencies to improve attendance to reach 80% of children attending school 90% of the time.when needed.			
Focus	***Annual actions for meeting strategic objectives***	***Personnel***	***Time Frame + Resourcing***
	• Continue to vigilantly follow up absences daily and record reasons of absence	Office Administrator	Time to manage all of this.

	● Analyze the attendance data in week 5 and 10 of each term ● Based on the analysis make decision around sending level 1, 2 or 3 letters to parents/caregivers ● Letters designed which highlight the risks associated with frequent absence, balanced with offer of support and someone to talk to why, while also indicating, continued unjustified absence will result in seeking support from Attendance Services ● Employ Skool Loop to better enable accurate attendance recordings and communication channels ● Develop a school attendance action plan and implement it	Principal Truancy Officer SWIS	
Measurable outcomes:	❖ Improved outcomes - aiming to reach 80% of children attending 90% of the school term/year. ❖ Large percentage of our school population using Skool Loop ❖ Good relationships conducive to supporting our struggling attendees families and children		
NELP Links - Learners at the Centre 2.1, 2.2, 2.4, Barrier Free Access 3.1, and Quality Teaching and Learning 5.1			
Analysis of Variance 2024:	We have been analysing data every 5 weeks, sending letters, phoning parents, referring to truancy services and more all aimed at tracking and improving attendance. When we compared Term 2 data of 2023 to term 2 data of 2024 through Everyday Matters, we found there is neither an improvement or decline. Everything is the same. We have joined an attendance group through Ashburton District Attendance Service. There is a brainstorm of ideas. Two new ideas we will try are the following: Publishing our attendance in our newsletter, and asking for community help to improve it. Second idea; target 10 children below the 80% mark, but higher than the 70% mark, and incentivise with an award. We just have to decide who and organize who manages this as it is another layer of administration work. Draft developed an attendance plan outlining some actions to improve outcomes. Implement for 2025. 2025 Attendance Action Plan Ashburton Netherby School.docx Note: We have been subtly pushing for better attendance on marginal calls, but truthfully, are sending kids home daily due to illness and ailments as a result. So, the balance is incredibly difficult, especially when there are health messages, stay home to stop spreading germs and so forth.		
Analysis of Variance	❖ Improved outcomes - aiming to reach 80% of children attending 90% of the school term/year. We are far from here. We posted good results in Term 1 and 2, hitting 65% and 62% of children attending		

2025:	regularly. We have been vigilant in following up, analyzing data and so forth and did see improvements. But in term 3 of 2025 there was so much illness around, any gains we had made felt lost due to nobody's fault but common illnesses that spread easily in schools. We keep the focus on and have a ❖ Large percentage of our school population using Skool Loop, Facebook and Edge email We know we have communication channels through Skool Loop, Facebook and email, easily connecting with parents. We have amazing attendance in the first 5 weeks of term 4. ❖ Good relationships conducive to supporting our struggling attendees families and children Phone calls and discussion have taken place. I think there is still work to do in this space with our struggling families. The barriers are time, the more immediate pressing work, and parents who you would like to talk to, ignoring phone calls and or offers of help with bus transport.

The Statement of National Education and Learning Priorities (NELP) & Tertiary Education Strategy (TES)

The Statement of National Education and Learning Priorities (NELP) and the Tertiary Education Strategy (TES) are issued under the Education and Training Act 2020.

The NELP must be consistent with the objectives for education. These are: helping children and young people to attain their educational potential; preparing young people for participation in civic and community life and for work, and promoting resilience, determination, confidence, creative and critical thinking, good social skills and the ability to form good relationships; and helping children and young people to appreciate diversity, inclusion and Te Tiriti o Waitangi.

The TES must set out the Government's long-term strategic direction for tertiary education, including economic, social, and environmental goals, and the development aspirations of Māori and other population groups.

One of the purposes of the Act is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. Section 9 sets out the main provisions of the Act in relation to the Crown's responsibility to give effect to Te Tiriti o Waitangi. These provisions include obligations in relation to Te Tiriti o Waitangi for school boards, tertiary education institutions and education agencies.

OBJECTIVES

OBJECTIVE 1 — LEARNERS AT THE CENTRE
Learners with their whānau are at the centre of education

OBJECTIVE 2 — BARRIER FREE ACCESS
Great education opportunities and outcomes are within reach for every learner

OBJECTIVE 3 — QUALITY TEACHING AND LEADERSHIP
Quality teaching and leadership make the difference for learners and their whānau

OBJECTIVE 4 — FUTURE OF LEARNING AND WORK
Learning that is relevant to the lives of New Zealanders today and throughout their lives

OBJECTIVE 5 — WORLD CLASS INCLUSIVE PUBLIC EDUCATION
New Zealand education is trusted and sustainable

PRIORITIES

Objective 1:
1. Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying
2. Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures

Objective 2:
3. Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs
4. Ensure every learner/ākonga gains sound foundation skills, including language*, literacy and numeracy

* Oral language encompasses any method of communication the learner/ākonga uses as a first language, including New Zealand sign language

Objective 3:
5. Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning
6. Develop staff to strengthen teaching, leadership and learner support capability across the education workforce

Objective 4:
7. Collaborate with industries and employers to ensure learners/ ākonga have the skills, knowledge and pathways to succeed in work

Objective 5:
8. Enhance the contribution of research and mātauranga Māori in addressing local and global challenges (TES ONLY)

The NELP and TES are statutory documents enabled by the Education and Training Act 2020 that set out the Government's priorities for education. This document forms both the NELP (priorities 1-7) and the TES (priorities 1-8).

Some aspects of these priorities will be more applicable to one sector than others.

The NELP is designed to guide those who govern licensed early learning services, ngā kōhanga reo, schools and kura.

In particular, licensed early learning services are required to have regard to the NELP as part of the Governance, Management and Administration (GMA) Standard. Boards of schools and kura must have particular regard to the NELP, including when developing or renewing their charters.

The TES sets the direction for tertiary education. Tertiary Education Organisations are required to show how they have regard for the TES. The Tertiary Education Commission must give effect to the TES, and the New Zealand Qualifications Authority must have regard for the TES.

Implementation of the Statement of National Education and Learning Priorities in schools and kura

The Statement of National Education and Learning Priorities (the NELP) is a set of priorities designed to guide those who govern schools and kura (state, state integrated, and private), to focus their day-to-day work on things that will have a significant positive impact for children and young people. The priorities can be used alongside their own local priorities, and in conjunction with delivering a rich local curriculum, to help every learner/ākonga to progress and achieve their aspirations.

Boards of schools and kura must have particular regard to the NELP, including when developing or renewing their charters, for example by ensuring their strategic goals align to the NELP priorities.

Managers of private schools must have regard to the NELP in the operation of their school, and ensure that the school's principal and staff have regard to the NELP when developing and delivering the curriculum.

On 1 January 2023 the National Education Goals (NEGs) and National Administration Guidelines (NAGs) will be replaced by a new strategic planning and reporting framework. This framework will have a clear link to the NELP, and governing bodies will have to report on their engagement with the priorities in their strategic plans. More information on this will be provided closer to the time.

Actions for schools and kura

OBJECTIVE 1 – LEARNERS AT THE CENTRE

Learners with their whānau are at the centre of education

1 Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying

- Ask learners/ākonga, whānau and staff about their experience of racism, discrimination and bullying, and use that information to reduce these behaviours
- Have processes in place to promptly address and resolve any complaints or concerns about racism, discrimination and bullying
- Create a safe and inclusive culture where diversity is valued and all learners/ākonga and staff, including those who identify as LGBTQIA+, are disabled, have learning support needs, are neurodiverse, or from diverse ethnic communities, feel they belong

2 Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures

- Partner with family and whānau to equip every learner/ākonga to build and realise their aspirations
- Help staff to build their awareness of bias and low expectations, and of how these impact learners/ākonga, staff and whānau
- Identify and respond to learner/ākonga strengths, progress and needs, and learner/ākonga and whānau aspirations
- Build relationships with Māori, involve them in decision making, and partner with them to support rangatiratanga, and Māori educational success as Māori
- Collaborate with Māori communities to invest in, develop and deliver Māori-medium learning

OBJECTIVE 2 – BARRIER FREE ACCESS

Great education opportunities and outcomes are within reach for every learner

3 Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs

- Work with whānau and Pacific families to identify and understand barriers that may prevent learners/ākonga from accessing, participating or remaining engaged in schooling, and work to address them
- Ensure disabled learners/ākonga and staff, those with learning support needs, gifted learners/ākonga, and neurodiverse learners/ākonga are safe and included in their school or kura, their needs are supported, and that learning support programmes are robust and effective
- Where possible, reduce non-fee costs, including costs associated with BYOD[2] policies, and take advantage of policies to reduce financial dependence on families and whānau

4 Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy

- Ensure all learners/ākonga have ongoing opportunities to develop key capabilities, including communication, problem solving, critical thinking and interpersonal skills
- Identify learners/ākonga who are not making sufficient progress in key foundation skills, and adjust learning opportunities, teaching approaches and supports, including seeking additional support from specialists
- Value the heritage languages spoken by Pacific learners/ākonga, and provide opportunities to use and to build on them

OBJECTIVE 3 – QUALITY TEACHING AND LEADERSHIP

Quality teaching and leadership make the difference for learners and their whānau

5 Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning

- Seek advice from Māori on how best to include tikanga Māori in values, practices and organisational culture
- Use development opportunities for teachers/kaiako and leaders to build their teaching capability, knowledge and skills in te reo Māori and tikanga Māori
- Talk with learners/ākonga and staff about why correct pronunciation of te reo Māori is important, and provide them with opportunities to learn and practice without judgement

6 Develop staff to strengthen teaching, leadership and learner support capability across the education workforce

- Identify gaps in teaching capability and invest in opportunities for teachers/kaiako and staff to strengthen teaching, leadership and learning support
- Develop teacher/kaiako confidence and competence to teach diverse learners/ākonga with varying needs, and to appropriately modify teaching approaches
- Expect and support teachers/kaiako to build their understanding of learners'/ākonga contexts, including languages spoken at home, histories, stories and cultural values, to provide culturally responsive teaching

OBJECTIVE 4 – FUTURE OF LEARNING AND WORK

Learning that is relevant to the lives of New Zealanders today and throughout their lives

7 Collaborate with industries and employers to ensure learners/ākonga have the skills, knowledge and pathways to succeed in work

- Support learners/ākonga to see the connection between what they're learning and the world of work
- Break down ethnic, gender and socioeconomic stereotypes around education and career pathways, including for girls and young women
- Collaborate with industries, employers and tertiary education providers to plan for successful transitions to enable all learners/ākonga to succeed in education

OBJECTIVE 5 – WORLD CLASS INCLUSIVE PUBLIC EDUCATION

New Zealand education is trusted and sustainable

8 Enhance the contribution of research and mātauranga Māori in addressing local and global challenges (TES ONLY)

2 Bring your own device.

Targets

To maintain and monitor the achievement levels of all children based on historical achievement from the N/S era from 2014 until 2017 from targeted actions. We also place children who were below in the N/S era as within the curriculum level we would expect them to be in as there's quite a lot of variance in where a child is achieving given there is variance in starting points and ages of children within year groups. The tolerance of curriculum levels is much more suitable in capturing natural variance in learning along with ages and stages.

Historical Position: Reading		
2014 – 2017 Average (WB 18%)		**Below – At or Above 82%**
NZC2007	1 literacy progression level + below	Within one progression level or at or above normal curriculum level
2018	14%	86%
2019	14%	86%
2020	17%	83%
2021	17%	83%
2022	21%	79%
2023	17%	Below: 23% AT: 48% AB:12%
2024	12%	Below: 13% AT: 69% AB: 6%
2025	NS: 20%	PT: 21% P: 57% EX: 2%

Historical Position: Writing		
2014 – 2017 Average (WB 24%)		**Below – At or Above 76%**
NZC2007	1 literacy progression level + below	Within one progression level or at or above normal curriculum level
2018	20%	80%
2019	19%	81%
2020	15%	85%
2021	16.5%	83.5%
2022	12%	88%
2023	17%	Below: 16% AT: 60% AB:7%
2024	10%	Below: 22% AT: 63% AB: 5%
2025	NS: 29%	PT: 27% P: 44% EX: 0%

Historical Position: Maths		
2014 – 2017 Average (WB 18%)		**Below – At or Above 82%**
NZC2007	2 curriculum sub levels + below	Within, at or above normal curriculum level
2018	16%	84%
2019	17%	83%
2020	18%	82%
2021	13%	87%
2022	9%	91%
2023	8%	Below: 26% AT: 58% AB: 9%

2024	11%	Below: 18% AT: 67% AB: 4%
2025	NS: 24%	PT: 27% P: 48% EX: 1%

Our annual targets for specific children are effectively set through our Class Action Plans (CAPs). This is an adapted system established in 2022 to reduce double ups and administratively heavy assessment.

The results and analysis of the CAPs is generated into an annual report to establish the improvement and gains made for these children documented on the CAP.

New Zealand Curriculum Reporting

Key

- **Need Support (NS) = a child is achieving more than a year below the preferred progress outcome for their year group**
- **Progressing Towards (PT) = a child is achieving a year or slightly less below the preferred progress outcomes for their year group**
- **Proficient (P) = a child is achieving within the preferred progress outcomes area for their year group**
- **Exceeding (EX) = a child is achieving more than a year above the preferred progress outcome for their year group**

Remember, phase and progress outcome measurements of achievement will be varied. Children make progress at varying speeds much like when children grow, or acquire a new skill or race down the sprint track.

However, as a school we aspire to have children at a preferred progress outcome as described in the phases for each year group, but not at the compromise of a rich broad curriculum, which gives our children the necessary experiences to write, read and attach learning to. Without these experiences, some children would not experience success at school and some children would likely be achieving at lower levels in core subjects.

There are many variables that impact on a child and how well they learn in a given area, which are beyond the control of a school. As a school, we aim to have best practice guided by research, University facilitators' input and our own teaching experiences, professional learning discussions, educational powerful connections and inquiries.

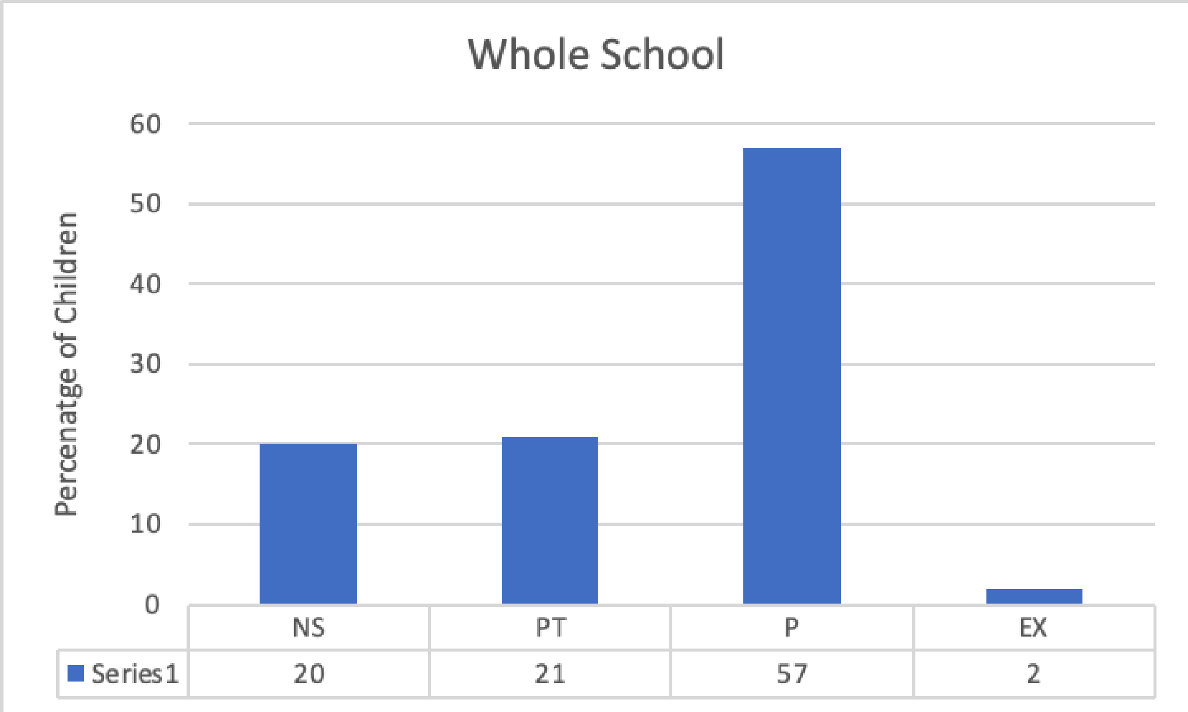
In summary, we never stop trying. We aim and aspire to provide success for all children through our Vision of Quality Teaching, Quality Learning.

- ★ ESOL: At the 2025 end of year assessment point we have 36 students funded for ESOL, down from 50 at the same time last year.
- ★ Room 8: This data does not include Room 8 data as most children have not been at school long enough to make a decision of where they are achieving in relation to the revised curriculum.
- ★ This data includes all other children eligible who have been in school for 20 learning weeks or longer, are ESOL or not, differentiated learning needs or not except two or three children.
- ★ The end of year data is either the worst of the second worst in my 11 years at Netherby School. There are several reasons. One reason, the primary reason, is that we are starting to assess a new curriculum yet have not had time to teach the progress outcomes in each phase. The second reason is we have a remarkably high number of children who have differentiated learning needs and are effectively slow learners who require multiple exposures to lock in word and maths knowledge. I am not contributing much of the lower than desired outcomes to poor teaching given the teachers are teaching to a prescribed reading, writing and maths curriculum, as directed and approved by our Minister of Education. And finally, the new progress outcomes are incredibly aspirational, with many teachers citing many of our children will not have

the ability to reach these targets. There is a sense that if these knowledge outcomes are written down in a progress outcome for a particular year group then it will just happen. It is not like that unfortunately. Many of the expectations have been dropped down by two to three years meaning what was once a Yr. 6 learning objective is now a Yr.4 learning objective.

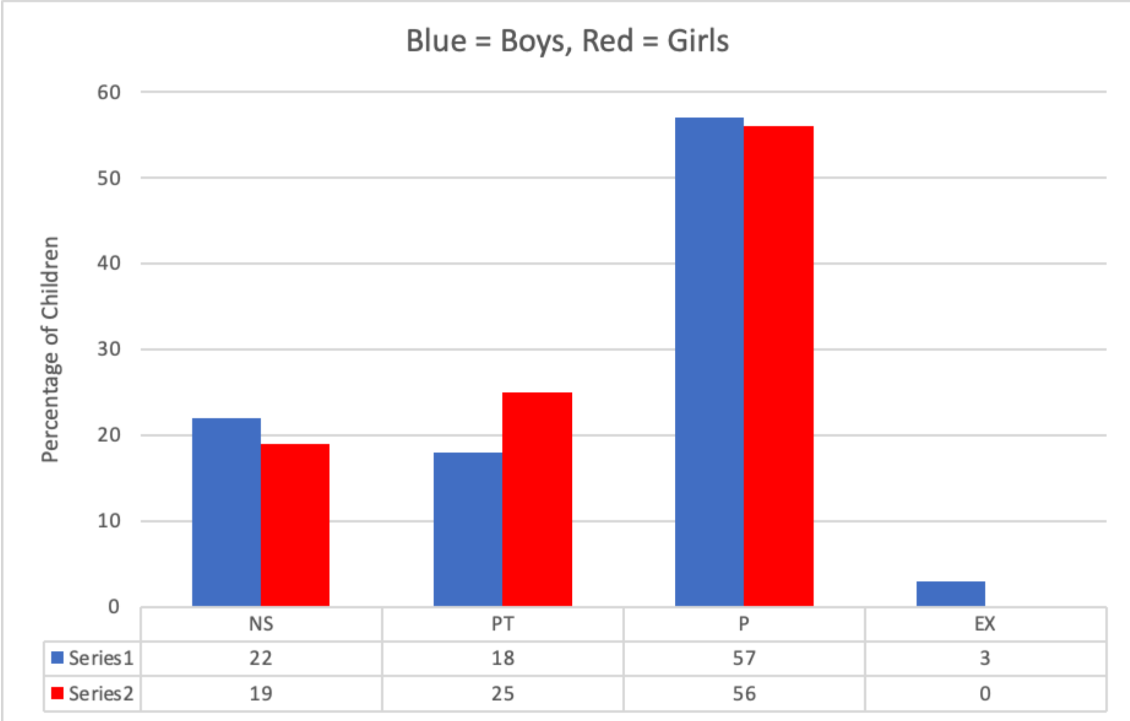
NZC Levels – End Year Progress

<u>Whole School Reading %</u>



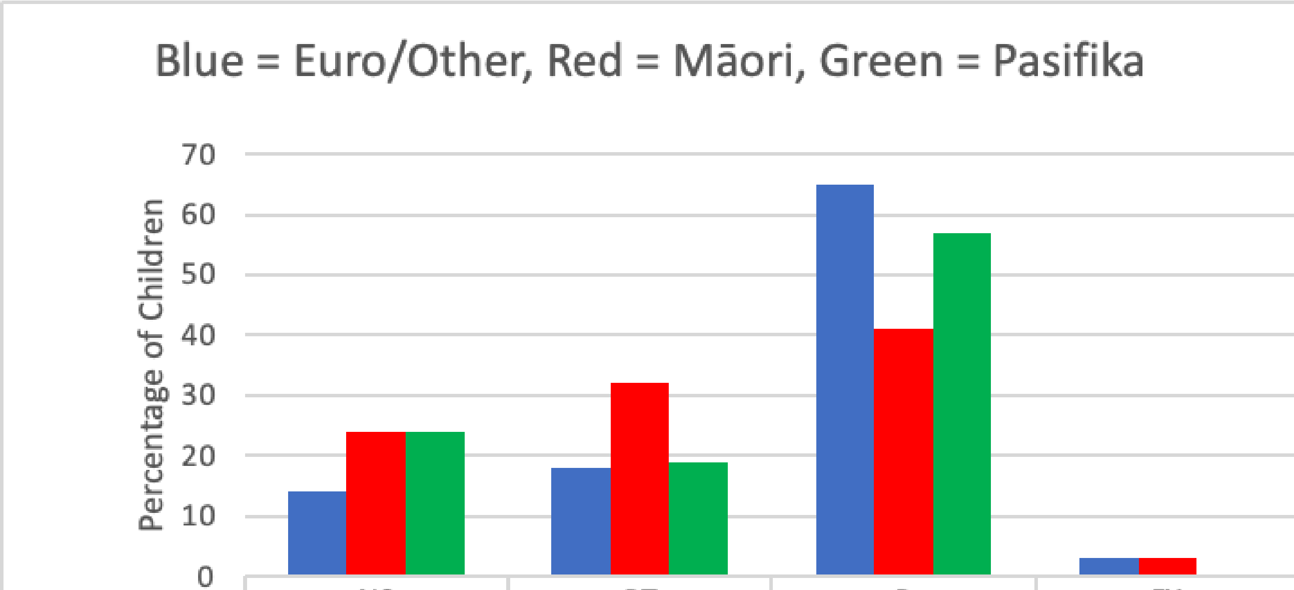
163 children have been assessed against the refreshed curriculum at the end year point. We have 20% (33) children who need support, and 21% (35 children) progressing toward the preferred progress outcome for their year group. There are 57% (92) children proficient for their year group and 2% (3 children) who have exceeded in their learning, so 59% at a place we aspire to have all children. This is a drop of (16%) from last year where we had 75% of children achieving AT or AB. In saying that, we expected this from looking at the expectation in the curriculum refresh, and the fact we have not yet had time to teach those progress outcomes to date. There is much new work to do, and an urgency to teach to the progress outcomes consistently, and thoroughly.

Boys and Girls Displayed as Percentages



This data is converted into percentages so we can get a true comparison between genders. We have 83 boys and 80 girls assessed. 56% of girls are working Proficiently or Exceeding, the preferred curriculum level compared to 60% of boys. From this data girls are achieving slightly lower than our boys in the area of reading. There are more boys percentage wise Needing Supports than girls, who tend to have slightly more in the Progressing Towards area.

Ethnic Groups Displayed as Percentages (Reading)

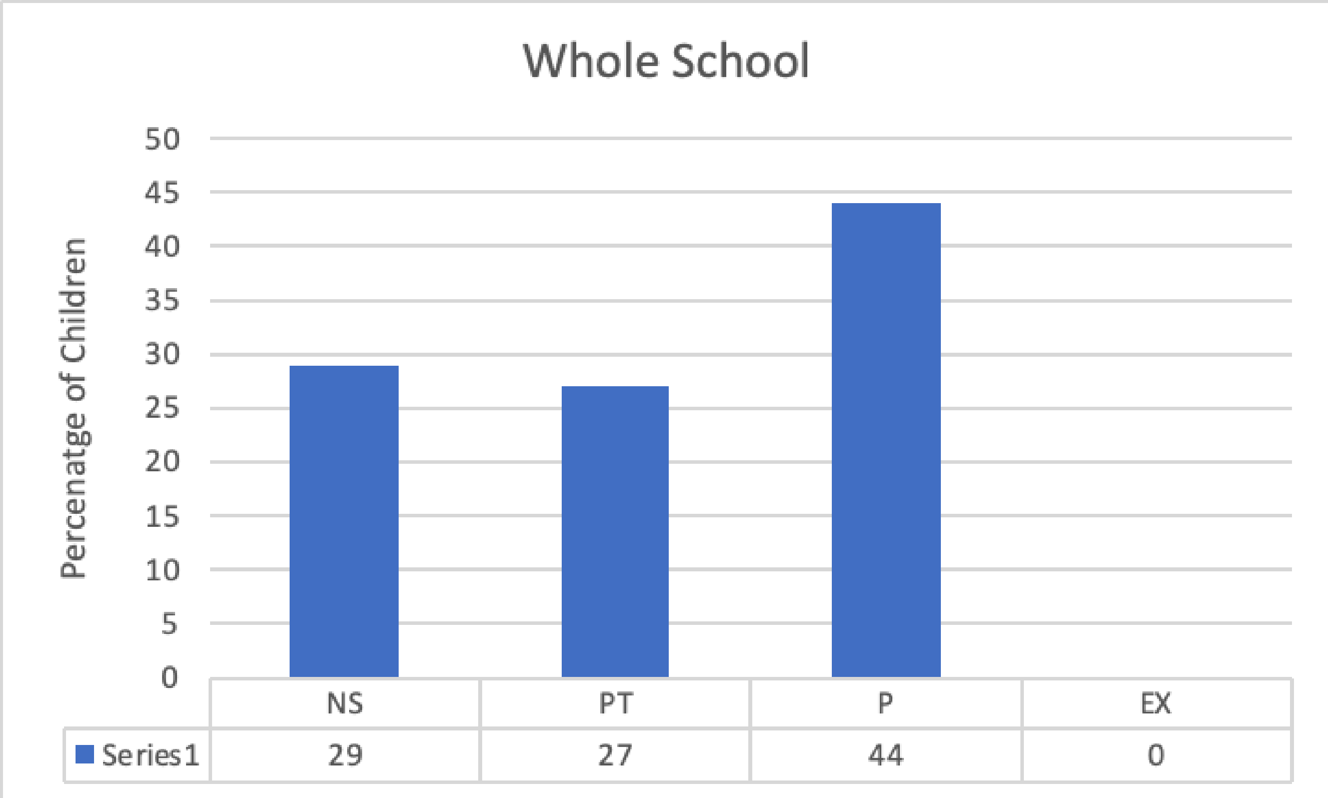


	NS	PT	P	EX
Series1	14	18	65	3
Series2	24	32	41	3
Series3	24	19	57	0

There has been a real shift in the results between the different ethnicities. We had in the past had near equitable outcomes for our three ethnic groups, with Māori children trailing slightly behind, and sometimes our Pasifika children achieving highest or on par with Euro/Other. Currently, it is clear our Euro/Other data is best, followed by our Pasifika data and our children who identify as Māori data trialling way behind. This is not a surprise when you consider our children who identify as Māori were achieving lower prior to the aspirational revised curriculum. The NS and PT data for Māori children is concerning. All of these children are noted in syndicate reviews and are in our BSLA reading programmes as well as being supported in class. Once the BSLA is fully embedded we can think about more intensive intervention groups going forward. What is clear is we have targeted work to do.

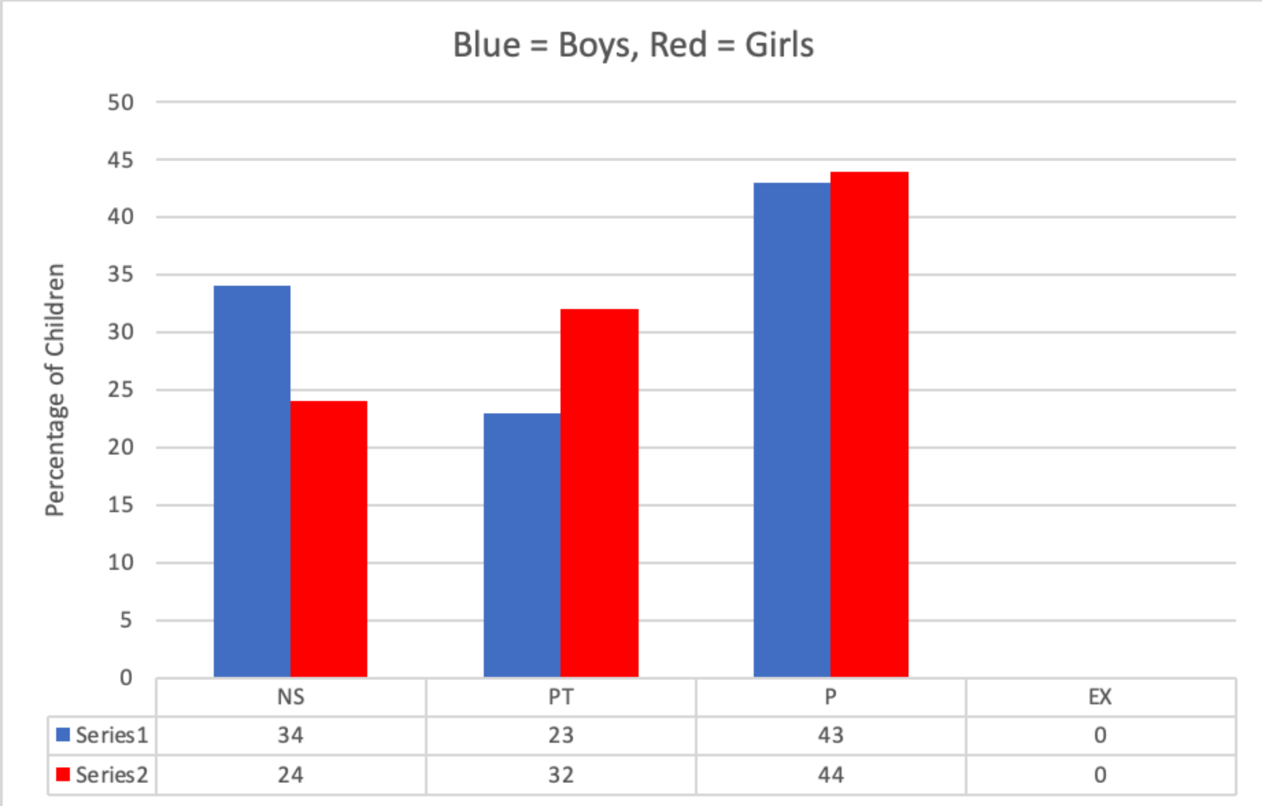
FYI: Raw numbers to give you a sense of the actual number of children in each ethnic group.
NS: Blue = 10, Red = 9, Green = 14
PT: Blue = 12, Red = 12, Green = 11

Whole School Writing %



If we have poor reading results it usually indicates poorer writing results, and in this case our data aligns with this theory unfortunately.
164 children were eligible and have been assessed against the curriculum phases at the end year point. We have 29% (48 children) needing support in their writing, 27% (45 children) progressing towards the preferred curriculum level. We have 44% (71 children) achieving proficiently, and 0% exceeding. This means we are sitting at 44% achieving proficiently or better, compared to 68% AT or AB the preferred curriculum level at the same time last year. This is a significant decline, (- 24%) though we expected this due to the goal posts moving, we would rather not have that decline. On the positive, 27%, (45 children) are close to being proficient for their age. They are within a year, so closish.

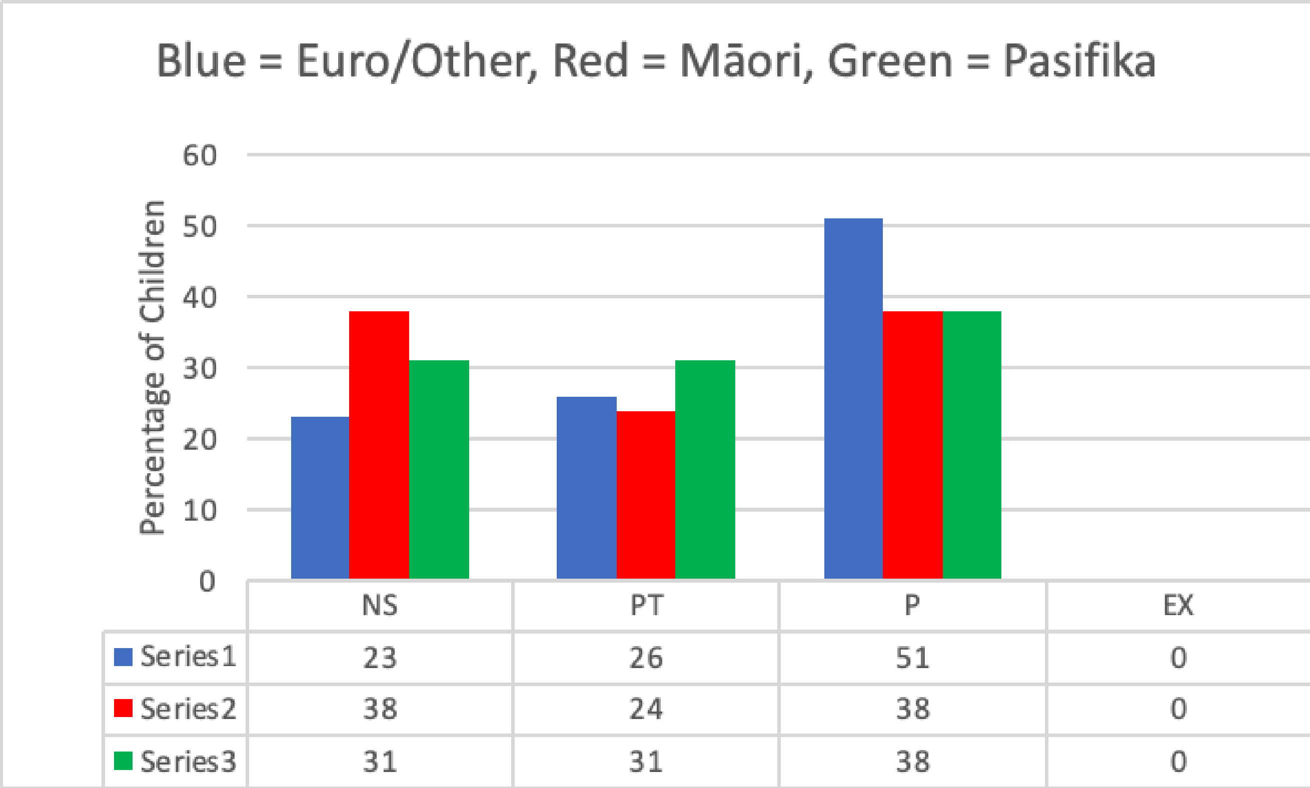
Boys and Girls Displayed as Percentages (Writing)



1

This year there are 43% of boys, and 44% of girls working proficiently. There is gender equality in the proficient area. As you can see we have large numbers of children needing support, particularly the boys. A lot of work to do here. The work is in implementing BSLA and working towards teaching the progress outcomes in each year group. Incidentally, a lot of the boys in NS have differentiated learning needs.

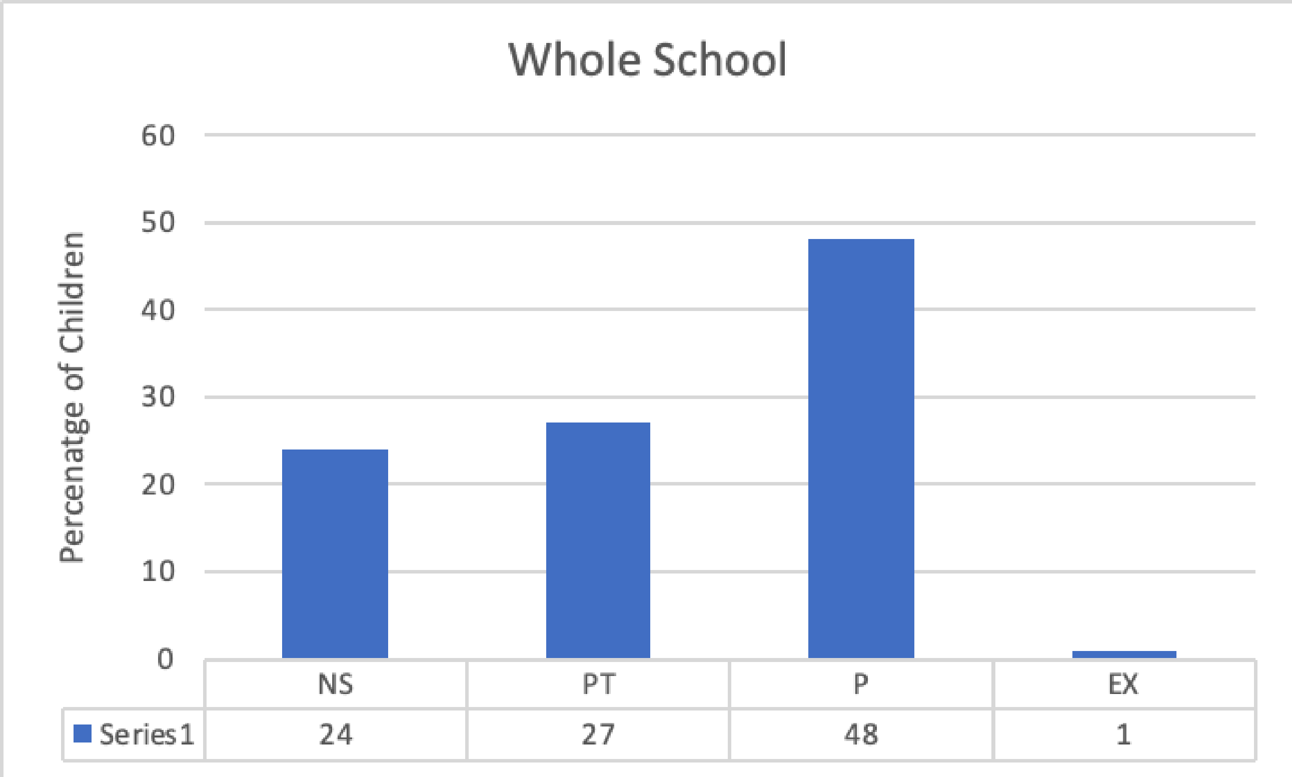
Ethnic Groups Displayed as Percentages (Writing)



Our Māori students data and Pasifika is down comparatively at 38% proficient, but there is ethnic parity in that number. In terms of equitable outcomes for all tamariki, it is clear our European learners are achieving a little better. It is not so comforting with our Māori ākonga not doing quite as well yet in writing when you see 38% needing support. Once again, there is much work to do and I would expect if BSLA and Helen Walls writing programmes are implemented as they should be I am hopeful of improved results in 2026.

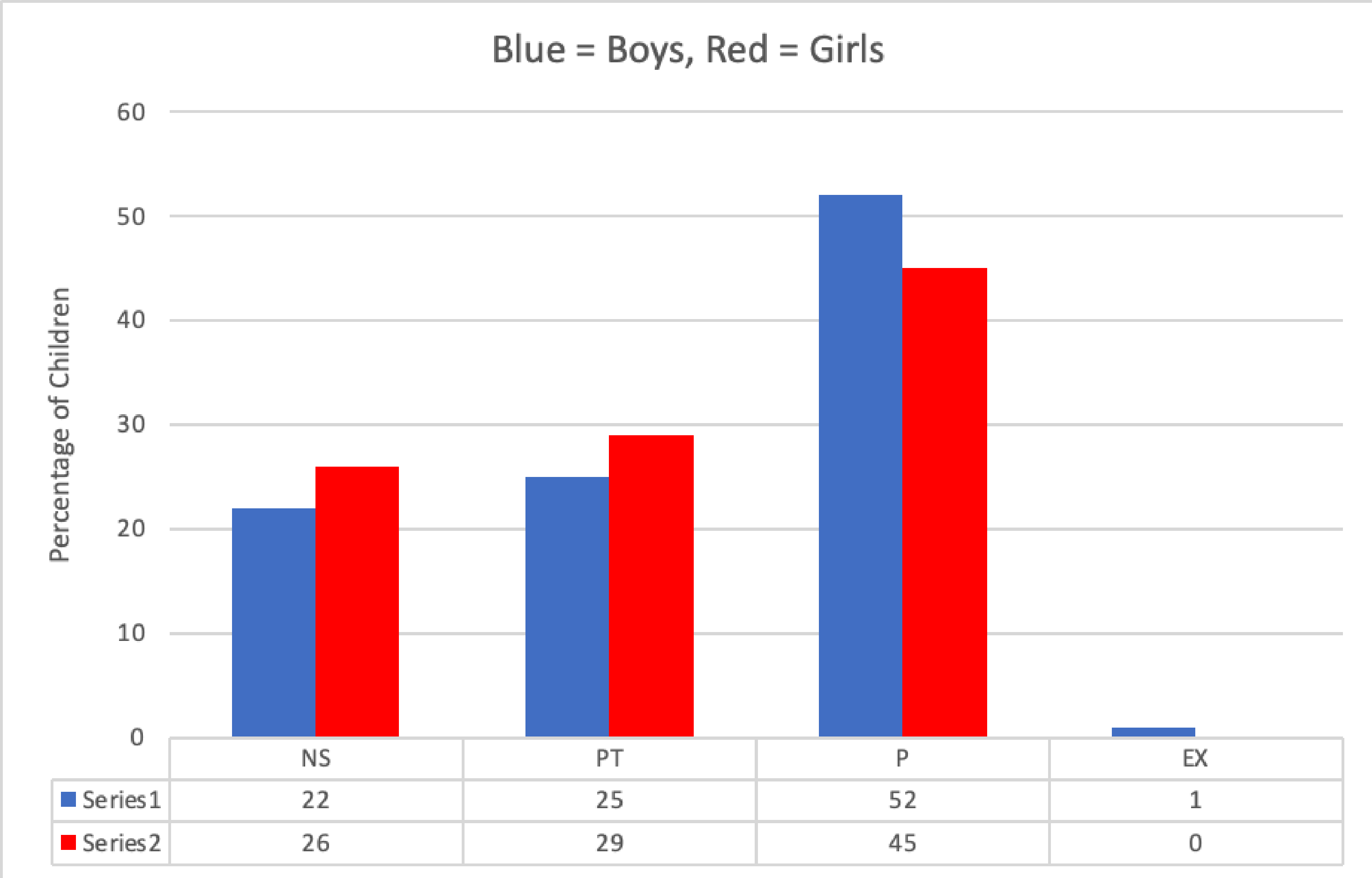
FYI: Raw numbers to give you a sense of the actual number of children in each ethnic group.
NS: Blue = 16, Red = 14, Green = 18
PT: Blue = 18, Red = 9, Green = 18

<u>Whole School as Numbers (Maths)</u>



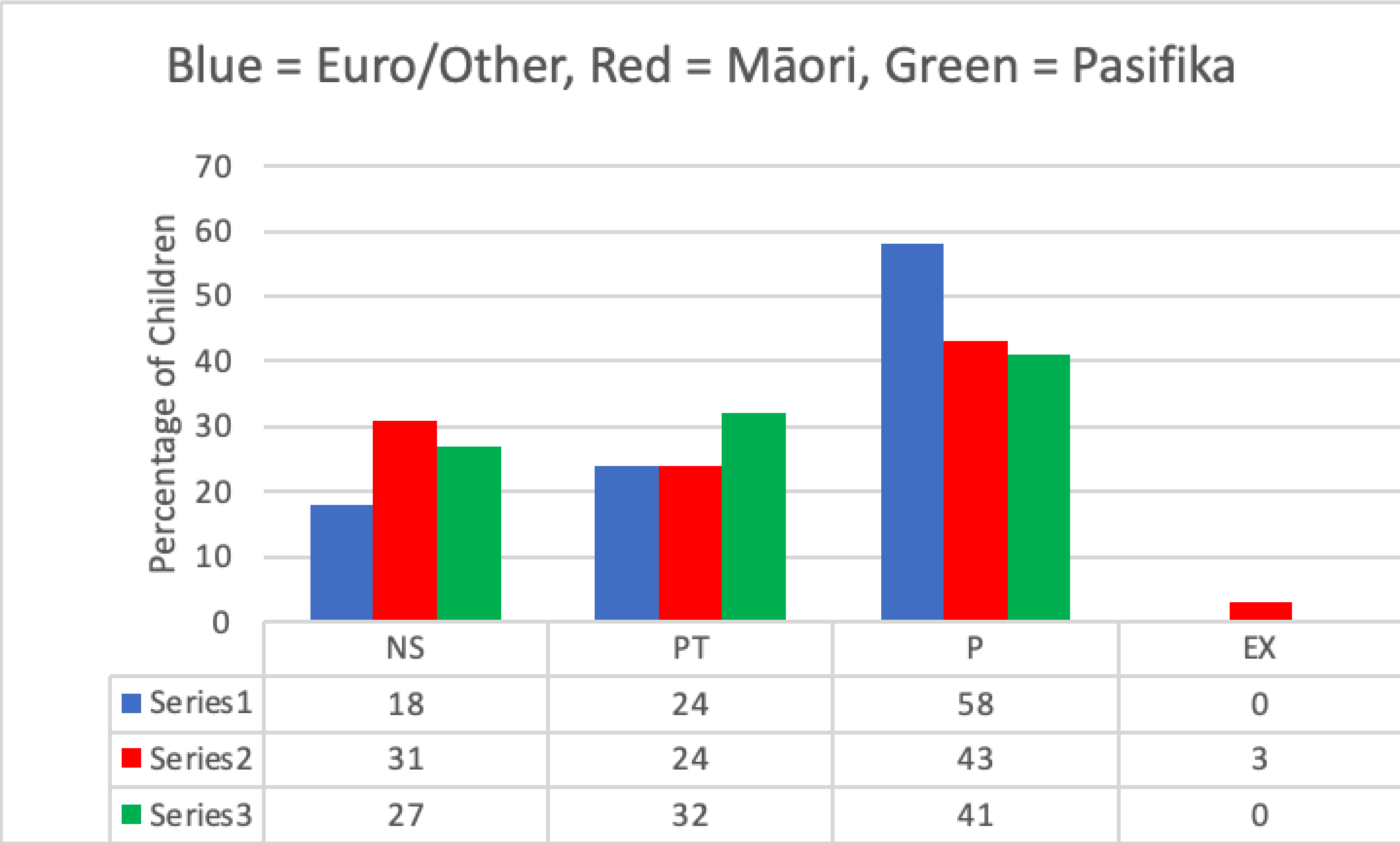
163 children assessed. We have 48% (79 children proficient) and 1% (1 children exceeding). This is down 22% from the same time last year where we had 71% AT and AB. The revised curriculum and aspirations behind coupled with time to actually understand and teach it can have massive and far reaching impacts on educational outcomes and probably children and teachers self worth and self esteem sadly. It is noteworthy to say the numicon programme was a well thought out programme with learning pitched for year groups that was accessible and achievable based on sequential learning and knowing when learners are ready based on their development and age. The programme has had to be re-organised to align with the refreshed curriculum indicating it may not be staying true to its design and therefore losing its science and evidence base of being well aligned and pitched for specific year groups and ages.

<u>Boys and Girls Displayed as Percentages (Maths)</u>



Percentage wise we have 45% of girls working proficiently, and 52% of boys working proficiently with 1% of boys exceeding. Boys slightly ahead. Many children are progressing toward and many needing support as well.

Ethnic Groups Displayed as Percentages (Math)



We have equitable outcomes between our ākonga who identify as Māori with our ākonga who identify as Pasifika in the proficient area. However, notable are the larger groups of Māori students in the NS area compared to our Pasifika and Euro/Other NS data. Our Euro / Other data has the highest proficient data at this point. It is great to see Māori student/s exceeding.

FYI: Raw numbers to give you a sense of the actual number of children in each ethnic group.
NS: Blue = 12, Red = 11, Green = 16
PT: Blue = 16, Red = 9, Green = 19

Summary of this data - End of Year 2025

At the end point this year the data looks a lot worse than it was in 2024. We are not pleased with this, but also not surprised. This is the second time we have measured against the progress outcomes against the curriculum refresh, and will start in 2026 with new outcomes again. We are expecting a decline in data outcomes as we shift and teach to these outcomes. This by no means our children are performing at a lower level, more that they are needing to be taught against new objectives. Also, as already mentioned, the new progress outcomes are incredibly aspirational.

Facts - We are down 16% in reading, 24% in writing and 22% in maths compared to the end of 2024.

The staff are just starting to use and assess the best they can against the progress outcomes in the curriculum refresh, without necessarily having taught against those outcomes fully as of yet. We need to start making the change at some point, so figure it is best to start now. It will take time to learn and embed practice to give effect to the now new progress outcomes, which according to the teaching staff at the coal face are seriously ambitious and possibly pitched too high.

We will also have the SMART (smart tool) to use for assessment. I am unsure how I feel about it yet. I played with a trail, it seems fine, but quite hard and is online based which is not always good for children. If and when we use SMART it will only form part of the overall teacher judgement, and be considered high risk much like a PAT and sit at the top of the healthy assessment pyramid, as in we do not listen to that too much compared to what happens everyday in the classroom, which sits at the base of the healthy assessment pyramid.

There are more specific year group expectations from the progress outcomes. Also, with the year group specific progress outcomes, it is now easy to place a child in NS, as the interval is quite small and specific, whereas previously, children measured against a curriculum level which had a bigger interval in which to be considered doing fine. The progress outcomes, though good, are limiting and creates that National Standard box feeling again, too precise and too easy to say someone is not doing well when in fact they can be or close to expectations.

Staff are also still only in their second year of Numicon, with some in their first, while trying to align this teaching and assessment with the progress outcomes in the curriculum refresh. Numicon themselves are doing this as well, which has affected the sequential order of their resource.

We are still learning and solidifying our BSLA teaching. This ideally will see improved outcomes for those needing more phonological support (our Need Support learners) in 2026.

We still do not have a clear understanding of the learning phases and progress outcomes, and will need time aligning and moderating our expectations between us to assess accurately and to grow understanding of outcomes at each year level.

Many of the children needing support are differentiated learning needs children who need so much support in their learning. A change of curriculum or assessment tools makes little difference to these learners.

Some of our N/E children, year 1 and 2 children are tracking very well, which bodes well for this data in the future.

In numbers assessed, our Euro/Other population is 69, versus 58 Pasifika students and 37 Māori students.

Overall, I liked the first curriculum refresh, but not so much the revised curriculum put out in Oct of 2025. I feel a bit deflated in that we have as a school worked very hard over years to get good data in all subjects, and have achieved that to only take a big step backwards as a result of the refresh and now revised progress outcomes.

General Comments:
There are consistent barriers and challenges for our students working at the NS or PT level. As students get older and the curriculum gets more challenging, it is difficult for them to be able to access the curriculum successfully without support. This is especially evident with our ESOL children. Attendance has also been an area that has shown to have a significant impact on children's learning and for some of our children working NS or PT, this is an area of concern that needs improvement.

While there are barriers to children's learning, we continue to put programmes or strategies in place to address the issues, and create successful learning experiences for all children. There are both reading and math interventions to provide support for learners, though these are not fully implemented yet through BSLA and Numicon in some classes.

Room 8 - many children have not even been at school for 6 months. So we have included the data separately. It looks quite fine.

Grade	Reading	Writing	Maths
Proficient	3	4	4
On Track	10	9	10
Progreeting Towards	1	1	1
Of concern	4	4	3

2025 Report on Compliance with Employment Policies.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	By working to the NZEI collective agreement conditions that provide the framework in which the board set working conditions for all staff. This is further supported by the policies and procedures detailed on line for all staff to view 24/7 on school docs. We also survey staff periodically to capture voice. All genuine applications for leave are approved illustrating the school understands staff's need for leave for family and other life events while balancing the needs of the school and its children.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We have an equal employment opportunities policy which follows. The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities,and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”, that is: ● to maintain, and comply with their school's Equal Employment Opportunities policy, and ● to include in the annual report a summary of the year’s compliance. To achieve this, the board: ● appoints a member to be the EEO officer – this role may be taken by the principal ● shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development ● selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude ● recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups ● ensures that employment and personnel practices are fair and free of any bias.

How do you practise impartial selection of	All permanent appointments in our school are scored on a rubric, with the applicant's qualifications, experience, and referee checks having the most

suitably qualified persons for appointment?	weighting on success or not. Gender, ethnicity and race have no bearing on appointing the best qualified and best fit person for a role within our school.
How are you recognising − The aims and aspirations of Māori, − The employment requirements of Māori, and − Greater involvement of Māori in the Education service?	We have a staff of 24 and of that 24 staff, 4 identify as Māori, or 16.6% of our staff. We have a similar percentage of Māori staff per capita as the general NZ population per capita rate, which is 16.5%. The aim of our staff who identify as Māori is to first deliver a quality education to the tamariki of our school by delivering evidence-based programmes to meet the children's learning needs. That is their job and what they are employed to do. As far as employment requirements go, they are covered by the NZEI collective agreement, there are no separate employment conditions for staff who identify as Māori to my knowledge, other than ensuring we adhere to equal employment opportunities during the appointment process, which we do as previously detailed. The staff in our school aspire to teach te reo Māori and tikanga and do so with much support from the staff and Board. There is also ample opportunity to improve in both Māori language and culture through free professional development activities organised by the school and through the school.

How have you enhanced the abilities of individual employees?	Our school has a robust annual growth cycle which fosters professional development for all staff based on the learning needs of the children. There's provision within the annual growth plan for individual and collective inquiry into areas of interest of each teacher leading to continuous teacher improvement. Career growth and non permanent leadership roles with remuneration are advertised annually allowing for equal growth and career progression opportunities among staff.
How are you recognising the employment requirements of women?	I am unsure of the employment requirements for women you are wanting us to respond to? However there has been lots of work from NZEI in pay equity claims pushing up both teacher aides and office administration hourly rates which recognise that women have been underpaid in the education sector when compared to other occupations dominated by men. We as a school have almost all staff who are NZEI members, meaning they are covered by the collective agreement, which we adhere to. The staff who are not NZEI collective members are still essentially employed with the same conditions of the collective agreement with an individual employment contract, women or not.
How are you recognising the employment requirements of persons with disabilities?	We make reference to the site https://www.employment.govt.nz/workplace policies/employment-for-disabled-people/ We ensure we do not discriminate against people who have a disability and their chance for employment in our school assuming they are able to meet the physical, social, cognitive, cultural and academic demands of a teacher or employee within our school.

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**

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

ASHBURTON NETHERBY SCHOOL

Kiwisport is a Government funding initiative to support students' participation in organised sport.

During 2025, the school received total Kiwisport funding of $2,659.04 (excl GST).

The funding was spent on Sport Mid Canterbury, to pay for a sports coordinator with high quality sports and P.E lessons. The modeling of lessons by the coordinator is also useful for the teachers and their professional development in sports and P.E teaching.

The number of students that participated in organised sport was 185.