

ORINI COMBINED SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1869
Principal:	Annette Howard
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Accountant / Service Provider:



ORINI COMBINED SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Orini Combined 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.

Andrew John Bullamy
Full Name of Presiding Member

Annette Howard
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

7 May 2026
Date

6 May 2026
Date

Orini Combined 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	1,043,487	1,050,241	1,067,778
Locally Raised Funds	3	74,228	60,655	90,475
Interest		6,839	5,000	10,510
Total Revenue		1,124,554	1,115,896	1,168,763
Expense				
Locally Raised Funds	3	47,645	34,858	29,908
Learning Resources	4	763,111	806,937	751,446
Administration	5	76,515	79,910	101,662
Interest		961	429	727
Property	6	200,444	217,800	260,699
Total Expense		1,088,676	1,139,934	1,144,442
Net Surplus / (Deficit) for the year		35,878	(24,038)	24,321
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		35,878	(24,038)	24,321

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



Orini Combined 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		358,604	355,241	334,283
Total comprehensive revenue and expense for the year		35,878	(24,038)	24,321
Equity at 31 December		394,482	331,203	358,604
Accumulated comprehensive revenue and expense		394,482	331,203	358,604
Equity at 31 December		394,482	331,203	358,604

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.



Orini Combined School Statement of Financial Position

As at 31 December 2025

		2025	2025 Budget (Unaudited)	2024
	Notes	Actual \$	(Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	60,714	70,776	67,483
Accounts Receivable	8	57,523	75,850	60,637
GST Receivable		702	4,496	1,952
Prepayments		6,686	5,763	2,722
Inventories	9	9,008	7,626	10,158
Investments	10	119,891	-	114,061
Funds Receivable for Capital Works Projects	16	2,729	-	34,281
		257,253	164,511	291,294
Current Liabilities				
Accounts Payable	12	64,782	58,483	107,852
Revenue Received in Advance	13	5,281	1,372	-
Provision for Cyclical Maintenance	14	2,498	2,852	87,681
Finance Lease Liability	15	3,822	4,460	4,047
Funds held for Capital Works Projects	16	22,900	-	-
		99,283	67,167	199,580
Working Capital Surplus/(Deficit)		157,970	97,344	91,714
Non-current Assets				
Property, Plant and Equipment	11	244,148	235,054	274,019
		244,148	235,054	274,019
Non-current Liabilities				
Finance Lease Liability	15	7,636	1,195	7,129
		7,636	1,195	7,129
Net Assets		394,482	331,203	358,604
Equity		394,482	331,203	358,604

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



Orini Combined School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		289,164	287,205	345,481
Locally Raised Funds		80,882	60,655	84,102
Goods and Services Tax (net)		1,250	-	2,544
Payments to Employees		(185,537)	(172,052)	(217,594)
Payments to Suppliers		(196,782)	(186,715)	(120,637)
Interest Paid		(961)	(429)	(727)
Interest Received		7,252	5,000	10,601
Net cash from/(to) Operating Activities		(4,732)	(6,336)	103,770
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(12,291)	(22,700)	(132,086)
Purchase of Investments		(5,830)	-	(6,669)
Net cash from/(to) Investing Activities		(18,121)	(22,700)	(138,755)
Cash flows from Financing Activities				
Finance Lease Payments		(2,675)	(5,528)	(4,284)
Funds Administered on Behalf of Other Parties		18,759	-	1,412
Net cash from/(to) Financing Activities		16,084	(5,528)	(2,872)
Net increase/(decrease) in cash and cash equivalents		(6,769)	(34,564)	(37,857)
Cash and cash equivalents at the beginning of the year	7	67,483	105,340	105,340
Cash and cash equivalents at the end of the year	7	60,714	70,776	67,483

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.



Orini Combined School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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



Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Furniture and Equipment	10 - 15 years
Information and Communication Technology	5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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



n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 8 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

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

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

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



t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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



2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	288,254	289,501	325,022
Teachers' Salaries Grants	573,371	610,313	548,708
Use of Land and Buildings Grants	176,750	150,427	194,048
Other Government Grants	5,112	-	-
	1,043,487	1,050,241	1,067,778

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	14,503	12,800	47,810
Fees for Extra Curricular Activities	20,009	8,355	14,247
Trading	9,116	7,000	4,738
Fundraising and Community Grants	25,134	25,000	18,396
Other Revenue	-	-	4,274
After School Care	5,466	7,500	1,010
	74,228	60,655	90,475
Expense			
Extra Curricular Activities Costs	17,928	11,750	20,536
Trading	12,020	7,000	6,706
Fundraising and Community Grant Costs	2,870	2,000	91
After School Care	14,827	14,108	2,575
	47,645	34,858	29,908
<i>Surplus for the year Locally Raised Funds</i>	26,583	25,797	60,567

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	27,958	28,300	13,065
Employee Benefits - Salaries	679,216	722,142	684,326
Staff Development	8,465	11,245	6,391
Depreciation	46,587	44,000	46,336
Other Learning Resources	885	1,250	1,328
	763,111	806,937	751,446



5. Administration

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	6,241	4,680	5,510
Board Fees and Expenses	8,340	9,750	11,070
Operating Leases	143	-	-
Legal Fees	391	-	-
Other Administration Expenses	15,971	21,850	19,759
Employee Benefits - Salaries	36,167	35,130	57,469
Insurance	2,542	1,500	1,134
Service Providers, Contractors and Consultancy	6,720	7,000	6,720
	76,515	79,910	101,662

6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	(39,765)	6,500	4,653
Heat, Light and Water	13,590	12,700	12,135
Repairs and Maintenance	16,105	16,250	10,517
Use of Land and Buildings	176,750	150,427	194,048
Employee Benefits - Salaries	24,657	25,093	32,067
Other Property Expenses	9,107	6,830	7,279
	200,444	217,800	260,699

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

7. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	60,714	70,776	67,483
Cash and cash equivalents for Statement of Cash Flows	60,714	70,776	67,483

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

Of the \$60,714 Cash and Cash Equivalents \$28,181 is subject to restrictions for the following reasons:

- \$22,900 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.
- \$5,281 of Revenue Received in Advance is held by the school, as disclosed in note 13.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	-	1,490	6,373
Receivables from the Ministry of Education	2,090	-	985
Interest Receivable	1,012	1,516	1,425
Banking Staffing Underuse	-	23,403	-
Teacher Salaries Grant Receivable	54,421	49,441	51,854
	<u>57,523</u>	<u>75,850</u>	<u>60,637</u>
Receivables from Exchange Transactions	1,013	26,409	7,798
Receivables from Non-Exchange Transactions	56,510	49,441	52,839
	<u>57,523</u>	<u>75,850</u>	<u>60,637</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Uniforms	9,008	7,626	10,158
	<u>9,008</u>	<u>7,626</u>	<u>10,158</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	119,891	-	114,061
Total Investments	<u>119,891</u>	<u>-</u>	<u>114,061</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	35,153	-	-	-	(2,044)	33,109
Furniture and Equipment	214,448	7,673	-	-	(34,742)	187,379
Information and Communication Technology	8,516	4,617	-	-	(4,561)	8,572
Leased Assets	11,678	4,426	-	-	(4,712)	11,392
Library Resources	4,224	-	-	-	(528)	3,696
	274,019	16,716	-	-	(46,587)	244,148

The net carrying value of equipment held under a finance lease is \$11,392 (2024: \$11,678)

Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	81,792	(48,683)	33,109	81,792	(46,639)	35,153
Furniture and Equipment	501,155	(313,776)	187,379	520,487	(306,039)	214,448
Information and Communication Technology	69,784	(61,212)	8,572	65,167	(56,651)	8,516
Leased Assets	43,350	(31,958)	11,392	38,924	(27,246)	11,678
Library Resources	43,068	(39,372)	3,696	43,068	(38,844)	4,224
	739,149	(495,001)	244,148	749,438	(475,419)	274,019

12. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	2,434	2,938	39,188
Accruals	6,240	4,413	9,154
Banking Staffing Overuse	-	-	4,834
Employee Entitlements - Salaries	54,421	49,441	51,854
Employee Entitlements - Leave Accrual	1,687	1,691	2,822
	64,782	58,483	107,852
Payables for Exchange Transactions	64,782	58,483	107,852
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	64,782	58,483	107,852

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Income Received In Advance	281	1,372	-
Grants in Advance - Ministry of Education	5,000	-	-
	5,281	1,372	-

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	87,681	(3,648)	83,028
Increase/(decrease) to the Provision During the Year	(39,765)	6,500	4,653
Use of the Provision During the Year	(45,418)	-	-
Provision at the End of the Year	2,498	2,852	87,681
Cyclical Maintenance - Current	2,498	2,852	87,681
Cyclical Maintenance - Non current	-	-	-
	2,498	2,852	87,681

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan / painting quotes.

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	4,639	4,460	4,857
Later than One Year	8,437	1,195	8,056
Future Finance Charges	(1,618)	-	(1,737)
	11,458	5,655	11,176
Represented by			
Finance lease liability - Current	3,822	4,460	4,047
Finance lease liability - Non current	7,636	1,195	7,129
	11,458	5,655	11,176



16. Funds Held for Capital Works Projects

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

	2025	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
Cladding remediation		251340	(7,044)	533,029	(509,630)	-	16,355
New Classroom		239956	(27,237)	27,237	6,545	-	6,545
F Block Remediation		256251	-	-	(2,729)	-	(2,729)
Totals			(34,281)	560,266	(505,814)	-	20,171

Represented by:

Funds Held on Behalf of the Ministry of Education	22,900
Funds Receivable from the Ministry of Education	(2,729)

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
Cladding remediation		251340	-	-	(7,044)	-	(7,044)
New Classroom		239956	-	721,425	(748,662)	-	(27,237)
Totals			-	721,425	(755,706)	-	(34,281)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(34,281)

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,415	3,645
<i>Leadership Team</i>		
Remuneration	250,150	218,514
Full-time equivalent members	2.00	2.04
Total key management personnel remuneration	252,565	222,159

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

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	90 - 100
Benefits and Other Emoluments	4 - 5	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	1.00	0.00
110 - 120	1.00	0.00
120 - 130	0.00	1.00
	2.00	1.00

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



19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$22,900 (2024: \$12,381) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Cladding remediation	16,355
New Classroom	6,545
Total	22,900

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

(b) Operating Commitments

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



22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	60,714	70,776	67,483
Receivables	57,523	75,850	60,637
Investments - Term Deposits	119,891	-	114,061
Total financial assets measured at amortised cost	238,128	146,626	242,181

Financial liabilities measured at amortised cost

Payables	64,782	58,483	107,852
Finance Leases	11,458	5,655	11,176
Total financial liabilities measured at amortised cost	76,240	64,138	119,028

23. Events After Balance Date

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

24. Comparatives

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



Orini Combined School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Andrew Bellamy	Presiding Member	Elected	Sep 2028
Annette Howard	Principal	ex Officio	
Dana Hammonds	Parent Representative	Elected	Sep 2025
Lana Cameron	Parent Representative	Elected	Sep 2028
Courtney La Trobe	Parent Representative	Elected	Sep 2028
Morgan Scott	Parent Representative	Elected	Sep 2028
Teresa McGovern	Parent Representative	Elected	Sep 2028
Amanda Jones	Staff Representative	Elected	Sep 2028

Orini Combined School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$1,291 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Orini Combined School Board:

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Orini Combined School (the School). The Auditor-General has appointed me, Richard Owen, using the staff and resources of Owen McLeod & Co Limited, to carry out the audit of the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 08 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error.

Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Analysis of Variance, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to be 'Richard Owen', written in a cursive style.

Richard Owen
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

<u>2025 Analysis of Variance</u>			
<u>School Name:</u>	Orini Combined School	<u>School Number:</u>	1896
<u>Strategic Aim:</u>	<p>Strategic goals:</p> <ul style="list-style-type: none"> -Empower learners who are achieving personal excellence and are equipped for life beyond OCS. -Empower team members to shape and drive our future. 		
<u>Annual Aim:</u>	<p>Priority Areas for Improving Student Achievement</p> <ul style="list-style-type: none"> • Goal 1: Ensure effective teaching in all classes to raise student achievement in Writing, Reading Math. • Goal 2: Put measures in place to raise student attendance for those students with irregular, moderate and chronic absence. 		
<u>Target:</u>	<p>Overall Note:</p> <p>It is important to identify before analysing this data that the 2025 year is a stand alone year that can not compare data from past years, nor can it be compared to future years. The reason for this is that data in this report is taken from a new curriculum under new ministry moderation standards which makes it very difficult to compare with past stories. Also important to note is that 2026 has an altered curriculum and moderation standards from 2025 making 2025 a year that stands alone and can not be compared with going forward. Also important to understand is that data for this report is taken from mid year results to end of year results (6 months) due to the year being unique in its assessment changes that prevent us from using last year results. It is not usual to compare mid year to end of year as assessment parameters measure against end of year standards. Mid year standards have an element of prediction and guess as they are measured against end of year expectations and the likelihood of achieving these. Normally you would compare end of year with end of year to have greater validity in reporting. With this year being unique we need to take this into consideration when making judgements against achievements.</p> <p><u>Reading Target for 2025</u> <u>Target for improving student achievement</u></p> <p>Reading at least 10% increase of target students at and above that have been at OCS for 1 year or more as of 12th December 2025:</p>		

Reading- Term Four Report

2025		
Overall Target Student Count Students Below at the beginning of the year		16
End of 2025 Year Data		
Progress Level	Student Count	Percentage
At and Above	2	13%
Below Targets	7	43.5%
Well below	7	43.5%

Our overall target was to move 10% of our target learners into the at and above band. We managed to achieve our goal. Looking at this spread having 7 students in the below band it could be suggested that we could lift the percentage target in 2026 to a further 20% of our target students into the at and above band.

Reading Progress Results of Target Learners - Term 4 2025				
Year	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
2	1	2		2/3
3		1	1	2/2
4	2			0/2
5			1	1/1
6	1	2		2/3

7	2	2		2/4
8	1			0/1

The table above is important when identifying students' level of progress against insufficient, expected and accelerated over a year period broken down into each year group. All students in this band are students that have been at OCS for 1 year. The table below shows the percentage of target learners that demonstrated expected or accelerated progress. 56% of our target learners achieved this. Achieving expected and accelerated progress for target learners is a challenge especially as they have not achieved consistently in their learning journey to date which is why they are identified as a target. Moving 56% of these learners into this space is positive.

Percentage of Overall Progress Reading

Overall Progress	2025
Target learners achieving expected/accelerated progress in Reading	56%

Gender Target Reading Results:

Note: The data shows more boys than girls on our target list across Reading, Writing and Math. It is important to note that there are a lot more boys than girls at OCS. In Reading, the percentage of boys and girls progress achievement is very similar. With such small numbers the percentages can look more significant than they actually are.

Gender	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
Male	5	4	1	5/10 50%
Female	2	3	1	4/6 66%

Writing Target 2025
Target for improving student achievement

Writing at least 10% increase of target students at and above that have been at OCS for 1 year or more as of 12th December 2025:

2025		
Overall Target Student Count Students Below at the beginning of the year		25
End of 2025 Year Data		
Progress Level	Student Count	Percentage
At and Above	4	16%
Below Targets	9	36%
Well below	12	48%

We have achieved our target to move 10% of our target learners into the at and above band. Having 9 sitting in the below target it seems realistic to suggest a goal of 20% movement into the at and above band for 2026.

Writing Progress Results of Target Learners from Term 4 2023 - Term 4 2024				
Year	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected/accelerated Progress
2		3		3/3
3	1	2	2	3/4
4	2	2	1	3/5

5	3			0/3
6	2	1		1/3
7	4	1	1	2/6
8	1			0/1

Percentage of Overall Progress Writing

Overall Progress	Percentage
Target learners achieving expected/accelerated progress in Writing	48%

For writing we have a lot more students who sit in the target learning space. This is the area that we showed the lowest level of expected and accelerated progress. Writing is an area we have identified to seek further professional learning in and increase our knowledge and consistency of practice. Lower levels of achievement in writing has been an ongoing consistent trend across the country. This is an area we would like to see a lift of achievement in.

Gender Target Writing Results:

Gender	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
Female	0	3	2	5/5
Male	12	6	2	8/20

There are a lot more boys than girls in the target band for writing. This is a significant number. Whilst we have a much higher percentage of boys than girls at school, this disparity of boys showing insufficient progress is a area for improvement going forward. All girls have shown expected or accelerated progress.

Math 2025**Target for improving student achievement**

Math at least 15% increase of target students at and above that have been at OCS for 1 year or more as of 12th December 2025:

2025		
Overall Target Student Count Students Below at the beginning of the year		15
End of 2025 Year Data		
Progress Level	Student Count	Percentage
At and Above	2	14%
Below Targets	8	53%
Well below	5	33%

We have not achieved our target of 15% however this is only by 1% which you could argue is achieved. Again it is important to identify that we are talking about very small numbers of children. What is worth celebrating is the percentage of target students that have displayed expected and accelerated progress. 73% of our target student showed expected and accelerated progress.

Math Progress Results from Term 4 2023 - Term 4 2024				
Year	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected/accelerated Progress
2	1	2		2/3
3	1	2	2	4/5

4	1	1		1/2
5				0
6	1	1		1/1
7	1	2		2/3
8		1		1/1

Percentage of Overall Progress Math

Overall Progress	Percentage
Target learners achieving expected/accelerated progress in Math.	73%

Gender Target Math Results:

This table is reflective of 2023 Term 4 end of year data.

Gender	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress ($\frac{1}{2}$ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
Female	3	3	0	3/6
Male	2	5	2	7/9

There is a significantly different trend in gender progress with boys compared with reading and writing. Boys are displaying greater improvement rates in Mathematics than girls which is different to literacy trends. This is an area to dive deeper into as a staff to assess potential reasons.

Maaori Target Data

Curriculum	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
Reading	1		1	1/2
Writing	3	1		1/4
Maths	1			0/1

We have a small number of our maori students who sit in the target group for each of these areas. With such small numbers it is not easy to make sweeping statements. Whilst less than half of our Maaori students in the target group have made expected and accelerated progress, it is important to note that we are only talking about 5 students in the cohort of analysis.

Baseline Data:	This was derived from mid year of 2025 and end of 2025 data. The data came from mid year and end-of-year reports OTJ's.		
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> ● Shared the responsibility for supporting students at risk with the wider team including Learning Assistants and SENCO. ● Teaching, using best practice models and programmes to raise student achievement. ● Sharing & support across staff and whole school. ● Teachers sharing ideas and resources at full staff meetings and with each other. ● Programmes where learning delivered at year level. ● Assessment of students using a range of assessment tools both standardised and teacher made. ● Consistency of teaching pedagogy across the school BSLA, CODE, Maths no Problem. ● Teacher modelling is an essential component of this programme. ● Analysis of data and professional discussions in staff meetings. ● Level awareness and next steps learning is a key component. ● Open discussions and moderation to support all and keep consistency. 	<p>The targets above show the end of year results for 2025 against mid of year OTJ in Reading, Writing and Mathematics. Looking at these two tables identifies how we are tracking with lifting achievement with more learners achieving curriculum expectation in 2025. This does not compare data from 2024 as data gathering was against a different curriculum and used different moderation measures. This data compares cohort data of target areas from 2025. This is a stand alone year that will not be used to compare with in 2026 as the moderation measures will change then too.</p> <p>The results of this information are difficult to take too deeply as really it only compares 6 months of growth as we can not go from end of one year to end of another. It is a bit of an anomaly year where we can use it to identify potential future targets and suggest strategies of approach and development for 2026, however, not to pin to greater emphasis on success measures due to a 6 month comparison of a year that stands alone.</p>	<ul style="list-style-type: none"> ● What is evident in the results is a need to build more consistent teaching in writing and assessment practices. Assessment inconsistencies is a result of the ministry not having this finalised and ready for 2025 which has been a challenge for all schools. This is an area of focus with the implementation of school wide writing and assessment PLD in in our annual plan.. ● Funding support for special needs & abilities student opportunities has made a positive difference. ● Teaching, using best practice models and consistent programmes to raise student achievement. ● Teacher modelling utilised. ● Specific monitoring of special needs and abilities. ● Small group sessions daily for target students. ● Ongoing teacher robust PLD, collaborative practices, deliberate acts of teaching analysed and measured against success has contributed to the pleasing results. ● Teachers working together to grow strengths in practice and teacher knowledge. 	<p><u>Areas to Target 2025:</u></p> <p>For 2025 we have already identified the students that will need the most support to shift their achievement. These students' names and areas of need will be shared with the whole school staff to allow for a pastoral model where all teachers work together to accelerate learning.</p> <p><u>Areas to Target 2025:</u></p> <ul style="list-style-type: none"> ● Decrease disparity in achievement between boys and girls in all areas. ● Writing is the biggest area of need with the largest number of target students in this area also with the lowest percentage of expected and accelerated progress. ● Teacher PLD in school wide approach to structured literacy will continue. Also implement a school wide approach to teaching writing. ● Continue to imbed school wide Math no Problem approach. Year 7&8 teacher also to inquire into Oxford Math as an alternative support resource at the higher learning level. ● Teachers to participate in PLD in assessment across the school building greater knowledge to align with the new moderation levels and curriculum.

SO WHAT?	NOW WHAT? Where are we going next?
<p>All teachers will track a list of names of 'target' children who track BELOW or WELL BELOW the standard. These lists are used to plan programmes to support needs and acceleration. The data and analysis from this report runs alongside the End of Year Assessment Report.</p> <p>What is showing as a potential need from this data is increased consistency of teaching writing and assessment and reporting. We also need to consider inequities between girls and boys achievement. We will also dive deep into the stories behind the data. We will then look at our initiatives to be implemented and assess over 2026 the effectiveness of these.</p>	<p><u>Notes and some strategies we will be implementing:</u></p> <p>These students are accessing a range of extra supports that include:</p> <ul style="list-style-type: none"> ● small targeted group work ● Learning Assistant small group and individual programmes ● individual learning plans for high needs students ● Tier 2 intervention in Better Start Literacy (working with target groups of learners - Anna working 3 days a week 2.5 hours a day across the school) ● Tier 2 structured mathematics - annette working .16 across the school. ● differentiated programmes that meet individual learner needs ● structured literacy approach across school, building an increased common language and practice. Better Start Years 0-3, The Code Years 4-8 ● Implement school wide writing approach to build consistency and improve practice and achievement ● collaboration practices amongst staff to build greater consistency ● Continue to embed school wide math approach, Math No Problem from Years 0-8. ● PLD in assessment across the school aligned to new curriculum, moderation and reporting requirements.

Statement of Variance

Orini Combined School

Collaborative Connections

Empower and strengthen our community by building strong, reciprocal connections

Empowering our People

Grow highly effective people who will contribute to an empowered community

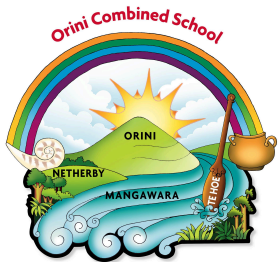


Personal Excellence

Empower and enrich learners to drive their own learning through a rich localised curriculum

Growing our Place

Provide an attractive, well resourced and culturally responsive learning environment



Annual Plan 2025

Strategic Goals:

- Empower learners to achieve personal excellence that equip them for life beyond OCS.
- Empower and strengthen our community by building strong, reciprocal connections

Our Target to achieve our Annual Goal

Goal 1: Ensure effective teaching in all classes to raise student achievement in Writing, Reading Math:

- Writing at least 10% increase of target students at and above that have been at OCS for 1 year or more as of 12th December 2025:
- Reading at least 10% increase of target students at and above that have been at OCS for 1 year or more as of 12th December 2025:

- Math at least 15% increase of target students at and above that have been at OCS for 1 year or more as of 12th December 2025:

Actions	Resourcing	Who	When	How will we know it is successful	Ongoing Internal Evaluation-Statement of Variance <small>(Can be used for annual report-if it includes information on what did we achieve, evidence, reasons for variance and where to next) Key: Term 2, Term 3, Term 4</small>
Lift achievement through consistency of teaching pedagogy.	<ul style="list-style-type: none"> - Math No Problem - BSLA Yrs 0-3 - The Code Years 4-8 - Newly refreshed NZ Curriculum 	Teachers	December 2025	Our Achievement data will reach or exceed our target goal.	<p>BSLA Tier 2: Annette and Sarah completing assessment in first round of Tier 2 support 13th May. Data to come</p> <p>Annette having training in Tier 2 support with Literacy Connections.</p> <p>Maths No Problem consistently implemented across all classrooms and by all teachers (including release teachers). Some PLD has been completed as well as some coming up later in the term. Teachers currently looking at the alignment document (against refreshed NZC) and how they can ensure areas/concepts missed are taught within their classroom programme alongside MNP.</p> <p>Second round of Ministry Maths PLD had this term - two half days. 1 half day during school time and one after school to minimise disruption to teaching and learning and community.</p> <p>Each teacher growing a deeper understanding in the similarities and gaps between curriculum progressions and literacy/numeracy tool choice for OCS eg MNP, Code, BSLA. Growing knowledge here with the aim to build OCS Progressions in each of</p>

					<p>these areas for 2026. Using scope and sequence of BSLA across whole school.</p> <p>Growing our consistency of teaching pedagogy with the use of the curriculum and PLD to go with this, and the use of our consistent tools to support eg BSLA, MNP, Code.</p> <p>All teachers had training in either BSLA or code in terms 1&3. Have now been accepted for Term 4 2025 - Term 2 2026 to all have training in BSLA up to Year 8 to build greater consistency of understanding. Also, junior teachers having training with literacy connections to gain more knowledge in the kete to support greater consistency OCS direction.</p> <p>-Annette and Sarah also been selected to have Tier 2 training support training in BSLA for Term 4 2025 - Term 2 2026 as this is becoming more widely used across the school and what to build better consistency here.</p> <p>LA's had some inhouse PLD with BSLA and taking some of our target learners for further support intervention following along from where classroom teachers are targeting learning.</p> <p>This year was an unusual one to be able to show validated comparative progress in data from one year to the next as we are working under a new curriculum, new assessment and reporting tools and guidelines which make comparing to past years invalid. We can report that we met our target of raising the percentage of target learners from below</p>
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					to at and above by at least 10% in reading, writing and maths.
Track target learners on school wide doc and have regular staff / buddy discussions on how we are showing achievement.	School Wide Target Document	Teachers	End each Term	Achievement data for target learners will accelerate.	Teachers are tracking their target learners and reflecting on what initiatives are making the biggest difference. Tier 2 BSLA has proven results of success both within the classroom and during intervention time. Good data stories and teacher observation stories to back this up.
Align assessment tools and practices across the school with new ministry guidelines and the curriculum to build on validity and consistency of data.	-eAstile -PAT -BSLA -The Code -Running Records -Curriculum Progressions	Teachers	Each Term	Clear data that takes any ambiguity out of where students are achieving and next steps across the school. Will build a common language and understanding.	We are using BSLA, Dibels, PAT, Curriculum progressions to track data progress. Some teachers are using e-astle for writing and Maths (years 4-8). Years 0-3 using curriculum progressions and writing samples to assess writing. Moderation with writing happening across teachers. Plan to do more of this in Term 4. We are looking forward to further support and information from the ministry in this space.
Develop a clear scope and sequence, and	-NZ Curriculum -The Code	Teachers	Each Term	Students, staff and	1st round of curriculum PLD with ministry attended by the whole staff. Second round scheduled for Term 3.

<p>progressions, for Literacy and Math across the school to support and communicate teaching, learning.</p>	<ul style="list-style-type: none"> -Math No Problem -BSLA -eAstele 			<p>whaanau will become more aware of where learning is at and able to articulate this in an age appropriate way. Strengths, needs, and next steps against a school wide scope and sequence will be clear and consistent across the school. Progressions will be on HERO and being used consistently by staff.</p>	<p>Staff Beginning the unpacking process of the curriculum progressions.</p> <p>We have completed our second round of Ministry Maths PLD which looked into this area of curriculum progressions. We are in the process of identifying gaps and alignment with the tools we are using and the curriculum to help grow a clear list of OCS literacy and maths progressions to head into 2026. This is developing and making progress. Also looking at our year overview in both Maths and Literacy to refine and build further going into 2026. We are not sure that we are wanting progressions on HERO for whaanau. This is still an area we are reflecting on as a staff.</p> <p>Again this is a work in progress with ongoing curriculum, assessment and reporting changes from the government. As this finalises we hope to continue to refine this space in 2026</p>
<p>Gather student voice and stories around learning and achievement feelings.</p>	<ul style="list-style-type: none"> -Survey -Conversations -Observations 	<p>Teacher Student</p>	<p>Ongoing</p>	<p>Gather data of increased positivity.</p>	

Goal 2: Put measures in place to raise student attendance for those students with irregular, moderate and chronic absence.

- Increase the number of students in the below 10% absentee bracket by 20%. 10%
Move from 36% to 56% by 12 December 2025 53% to 63%

Actions	Resourcing	Who	When	How will we know it is successful	Ongoing Internal Evaluation-Statement of Variance <small>(Can be used for annual report-if it includes information on what did we achieve, evidence, reasons for variance and where to next)</small>
Improve tracking procedures of students absent from school.	-Hero - Absentee Tracking Sheet	Annette Laura	Ongoing	Our attendance data will increase.	<p>Tracking doc set up. Laura / Annette fill in reasons for absence and monitoring to see if there are trends or need for intervention. Percentages gathered too with stories that sit alongside these numbers. Communicate with individual parents of concern face to face, phone call and email.</p> <p>Improved tracking to align more with the STAR colours and processes. Have spent time pulling together a more cohesive Attendance Management plan with greater detail and steps to follow. Also an OCS Individual Student Attendance Activity doc to run alongside the plan.</p> <p>We have made very pleasing progress with our attendance this year. We have achieved our goal of lifting our percentage of students in the regular attendance bracket from 51% to 61%.</p>

<p>Improve communication to the community/whaanau of the importance of attendance.</p>	<ul style="list-style-type: none"> -Hero -News letter -Facebook -Learning conversations -email, phone call and 1:1 conversations 	<p>Annette Laura Teachers</p>	<p>Ongoing</p>	<p>Our attendance data will increase.</p>	<p>Have updated the Attendance Management Plan. Need to share a summarised version with the community so they are further informed of improved steps after we have shared all with the board at the next board meeting. Added into newsletter at the end of each term is a reminder about the importance of regular attendance. In our reports that go out twice a year we have attendance break down. Parents can also access their child's attendance break down on the HERO app. Teachers are regularly connecting with whaanau to check in on students attendance, especially those that are of concern. Students in the seniors are also connected to their attendance percentages shared by their teacher and discussions around the importance of regular attendance is shared. Evidence is showing that this is having a positive impact with some senior school learners.</p> <p>We have worked very hard on communication with whaanau and active internal measures to add an increased spotlight on attendance and its importance to supporting student achievement.</p>
<p>Provide increased measures of opportunity for staff to discuss and</p>	<p>-Fill in on target doc</p>	<p>Annette Laura Teachers</p>	<p>Ongoing</p>	<p>Our attendance data will</p>	<p>We discuss attendance stories and impacts on academic achievement and success in staff meetings, leadership, administration and</p>

<p>analyse attendance data stories throughout the year to increase student attendance.</p>	<p>-Fill in on attendance doc -staff meetings -Leadership, Senco and Office meetings</p>			<p>increase and we will have evidence to support why.</p>	<p>SENCo meetings, during colleague conversations, all the time. We all understand the value of regular attendance and are committed to building this with our students and community. Some evidence of these conversations can be found in our minutes, target doc, and attendance tracking doc</p> <p>Attendance is part of our staff, board, senco, office meetings and daily conversations. This is also discussed with community through the newsletter, emails, 1:1 conversations and hero posts. This increased exposure and communication has brought a greater awareness and improved action and results.</p>
<p>Gather and track student voice around well-being at school.</p>	<p>-Well-being survey.</p>	<p>Teachers</p>	<p>1-2 times a year</p>	<p>Will be able to track wellbeing and see improvement stories over time.</p>	<p>First wellbeing survey to be introduced to staff at Week 4 staff meeting and completed over the following week.</p> <p>This was completed end of term 2, beginning term 4. Years 4-8 completed a google form version that was anonymous and Years 0-3 did a paper simplified version. Data analysis here.</p> <p>We have implemented pulse with our years 5-8 students that tracks weekly well-being and is proving to be a positive tool in gathering ongoing data from students to inform how they are feeling. Overall the response and feedback is very positive and</p>

					where there are moments of challenge the staff are able to quickly address and connect around these issues.
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Goal 3: Empower and strengthen our community by continuing to build strong, reciprocal connections.

- Continue to strengthen Mahi-Tahi connections with whaanau, iwi, ECE and Kaahui Ako.

Actions	Resourcing	Who	When	How will we know it is successful	Ongoing Internal Evaluation-Statement of Variance <small>(Can be used for annual report-if it includes information on what did we achieve, evidence, reasons for variance and where to next)</small>
Continue to hold and grow community events including whaanau into the kura.	<ul style="list-style-type: none"> - Welcome BBQ - Community Consultation - Try-athlon - Speeches/production - Cross Country - Athletics -Matariki community celebration -Ag day 	All Staff	Ongoing All year	<ul style="list-style-type: none"> - Voice of feedback from whaanau - Gather data of community attending and analyse this is reaching the cross section of our community 	<p>Matariki performance and shared kai planned for June 19th. Maahuri are presenting a play of the story of Matariki at this event to support the community's knowledge of this celebration.</p> <p>Term 3 we held a school production that was written and pulled together by the staff and students of OCS. This was the first time OCS had held a production for over 6 years and as a result just about all of our students had never participated in one. This was an incredible event that brought the students and community together. Everyone thoroughly enjoyed and appreciated the connectedness and empowerment of the experience. Great community support and engagement.</p> <p>Community consult form went out end Term 3 to gather voice to inform future strategic direction.</p> <p>Afterschool care introduced last year as a result of community feedback. We also introduced a OCS funday this</p>

					<p>year instead of Try-athlon. Really loved by students and community. Great turnout. We decided try-athlon not really appropriate to our community as many of the students don't have bikes or wheels and our pool is too small/shallow to properly swim in.</p>
<p>Continue to embed reciprocal communication between home and school.</p>	<ul style="list-style-type: none"> - Learning Conversations following formal reporting - Beginning of the year email home from each class - Regular school newsletters - Annette welcome all new families to school and walk them around - Hero Communication - Staff visible and present before and after school for whaanau 	All staff	Ongoing	<ul style="list-style-type: none"> - Voice of feedback from whaanau - Gather data of community attending and analyse this is reaching the cross section of our community 	<p>Learning conversations Term 2, good turn out (63% mid year 2024 and 67% mid year 2025). Community that did not attend the night were contacted by teachers and most either organised another time prior or following. We do have a very connected community that are onsite everyday and are comfortable to communicate via HERO, email, text or phone.</p> <p>Principal greets new families to school and takes for a walk round. This is such a rewarding and valuable new connection to our school. Have had feedback orally from new community how warm and welcoming they found this and appreciate the open connection with the principal. Shonny (Year 1 Teacher) runs a really good transition to school programme (Discovery Club) for our new students. Totally appreciated and loved by community. Shonny has also started up a parent afternoon this year, where she connects with parents to talk about what learning looks like for our starting learners and how parents can help at home. Very positively received by the community</p> <p>A real positive growth this year has been with the growing number of community joining our PTA. This is very positive and has a great buzz showing increased community connection and engagement. We also have an increased</p>

	to connect				hum of community presence in and around the school throughout the day which reflects a culture of connection and significance in our small rural community.
Grow our connection with our new Kaahui Ako over 2025 and going forward	-Attend principal meeting days -attend appropriate KA PLD days across the school	All Staff	ongoing	- Evidence of engagement across the kura	Zeta attending an AI PLD session offered by the Kahui Ako which will support connections and achievement outcomes of the Kahui Ako/school. DP Coaching workshop Morrinsville Kaahui Ako - Zeta attended this workshop held at marae in Morrinsville. Annette attended kaahui ako principal days building connections across the cluster. This is not funded going forward from the ministry, however, the KA is still intending on keeping this connection alive. Regular news letters come out from KA with opportunity for staff across the school to attend events if they wish. These are shared with the staff for them to take up if they are interested.
Begin to build connections with the kaumatua and iwi linked to Morrinsville Kaahui Ako.	-Look into possibility of local Marae connections and visit -find out who local Kaumatua, iwi, marae is and consider ways to reach out.	All Staff	Ongoing	- Contact made, beginning process of building relationship	This is still an area to develop. We connected with the kaumatua of the Huntly KA when we were involved as part of our classroom opening. Still need to work on growing a mutual connection with the kaumatua of Morrinsville. Looking into process of joining an organisation like MAC to help guide and support us in this area and all aspects of Te ao Maaori and cultural competency and connectedness.

<p>Increase use of te ao Maaori across the school.</p>	<ul style="list-style-type: none"> -karakia meetings, start of day in classrooms - build a plan, a process of implementation, expectation and support. 	<p>All Staff Students Community</p>	<p>Ongoing</p>	<ul style="list-style-type: none"> - Seen in the classroom. - Hear more reo around the school. - Students and staff becoming more confident in their use 	<p>Funding for Kapa Haka support was secured and Matua Rawiri has started teaching Kapa Haka every second Wednesday (for Terms 2 + 3). He is focusing on the school waiata as well as some basic waiata at this stage.</p> <p>Kapa haka a real success with the students, staff and community. We are in the process of addressing how we can continue this journey with Matua Rawiri going forward. We also want to grow this more into the tikanga space as well. Matua keen to work with us and this is a work in progress. Matua attended our school production and supported our whole school kapahaka with our school song - real honour to have him there.</p>
<p>Consider various events to invite and include ECE's into.</p>	<ul style="list-style-type: none"> - plan to invite ECE to different events eg, Ag day, - Make a list of ideas/events to invite to 	<p>Shonny / Annette</p>	<p>Ongoing</p>		<p>ECE invited to Shonny's class during discovery. Also Shonny has had ECE leader from Taupiri visit term 3 to see how she runs her programme to help with preparation/transition of their learners into our kura.</p> <p>Shonny and Annette plan to do visits again in 2026 with all our ECE centres to make connections and continue to foster our relationship and commitment to transitioning students to OCS. We also work closely with whaanau of children with additional needs alongside SENCo, Whaanau, Teacher and Principal to help support transitions into school. This is ongoing and very proactive from the school team and whaanau. We have had a lot of positive feedback about our process of support in this area.</p>