# ROLLESTON SCHOOL

# Annual Financial Statements
# For the year ended 31 December 2025

| | |
|---|---|
| Ministry Number: | 3488 |
| Principal: | Simon Moriarty |
| School Address: | 11 Tennyson Street, Rolleston |
| School Postal Address: | PO Box 141, Rolleston |
| School Phone: | 03 3478355 |
| School Email: | admin@rolleston.school.nz |

**Members of the Board**

| Name | Ceased | Position | How Position Gained |
|---|---|---|---|
| Gordon Narbey | Sept-25 | Presiding Member | Elected |
| Sebastian Jolly | | Parent Representative | Elected |
| Sam Upperton | | Presiding Member | Elected |
| Crystal Basher | | Parent Representative | Elected |
| Jay Geldard | | Parent Representative | Elected |
| Chris Swanson | Sept-25 | Staff Representative | Elected |
| Abi Copley | | Staff Representative | Elected |
| Sabrina Forrester | | Parent Representative | Elected |
| Simon Moriarty | | Principal ex Officio | |

The term finishes except for the principal in September 2028.

**Accountant / Service Provider:**
Geoff Gillam Consultants

# Rolleston School
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# For the year ended 31 December 2025


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# Rolleston 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.

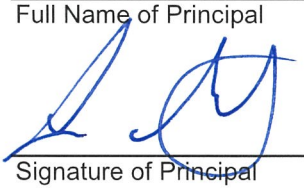
The School's 2025 financial statements are authorised for issue by the Board.

Sam Upperton
Full Name of Presiding Member

Signature of Presiding Member

28/05/2026
Date:

Simon Moriarty
Full Name of Principal


Signature of Principal

28-05-26
Date:

# Rolleston 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 | 7,274,508 | 7,121,161 | 6,940,676 |
| Locally Raised Funds | 3 | 186,246 | 100,000 | 298,072 |
| Interest | | 21,230 | 30,000 | 36,717 |
| | | 7,481,984 | 7,251,161 | 7,275,465 |
| **Expenses** | | | | |
| Locally Raised Funds | 3 | 40,062 | 8,000 | 122,766 |
| Learning Resources | 4 | 5,409,826 | 5,346,772 | 5,062,917 |
| Administration | 5 | 269,758 | 261,280 | 299,524 |
| Interest | | 3,507 | - | 3,825 |
| Property | 6 | 1,757,137 | 1,650,292 | 1,808,224 |
| | | 7,480,290 | 7,266,344 | 7,297,256 |
| **Net (Deficit) / Surplus** | | 1,694 | (15,183) | (21,791) |
| Other Comprehensive Revenue and Expenses | | - | - | - |
| **Total Comprehensive Revenue and Expense for the Year** | | 1,694 | (15,183) | (21,791) |

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

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| **Balance at 1 January** | 1,718,203 | 1,718,203 | 1,674,986 |
| Total comprehensive revenue and expense for the year | 1,694 | (15,183) | (21,791) |
| Contributions from / (Distributions to) the Ministry of Education | | | |
| Contribution - Furniture and Equipment Grant | - | - | 19,924 |
| Contribution - Te Mana Tuhono | - | - | 45,084 |
| **Equity at 31 December** | 1,719,897 | 1,703,020 | 1,718,203 |
| Accumulated comprehensive revenue and expense | 1,719,897 | 1,703,020 | 1,718,203 |
| **Equity at 31 December 2025** | 1,719,897 | 1,703,020 | 1,718,203 |

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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# Rolleston 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 | 356,485 | 348,031 | 364,939 |
| Accounts Receivable | 8 | 469,604 | 401,000 | 364,319 |
| GST Receivable | | 19,615 | 12,000 | 23,210 |
| Prepayments | | 4,087 | - | 3,652 |
| Investments | 9 | 301,905 | 320,000 | 288,481 |
| | | 1,151,696 | 1,081,031 | 1,044,601 |
| **Current Liabilities** | | | | |
| Accounts Payable | 11 | 464,905 | 430,000 | 393,066 |
| Revenue Received in Advance | 12 | 7,765 | - | 4,474 |
| Provision for Cyclical Maintenance | 14 | 172,513 | 162,651 | 173,947 |
| Finance Lease Liability - Current Portion | 13 | 19,768 | 15,744 | 15,375 |
| Funds held for Capital Works Projects | 15 | 42,042 | - | 7,694 |
| | | 706,993 | 608,395 | 594,556 |
| **Working Capital Surplus or (Deficit)** | | 444,703 | 472,636 | 450,045 |
| **Non-current Assets** | | | | |
| Property, Plant and Equipment | 10 | 1,399,729 | 1,348,138 | 1,361,138 |
| | | 1,399,729 | 1,348,138 | 1,361,138 |
| **Non-current Liabilities** | | | | |
| Provision for Cyclical Maintenance | 14 | 92,730 | 90,000 | 66,704 |
| Finance Lease Liability | 13 | 31,805 | 27,754 | 26,276 |
| | | 124,535 | 117,754 | 92,980 |
| **Net Assets** | | 1,719,897 | 1,703,020 | 1,718,203 |
| **Equity** | | 1,719,897 | 1,703,020 | 1,718,203 |

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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# Rolleston School

## Statement of Cash Flows

For the year ended 31 December 2025

| | Notes | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|---|
| **Cash flows from Operating Activities** | | | | |
| Government Grants | | 1,584,142 | 1,475,286 | 1,541,625 |
| Locally Raised Funds | | 171,907 | 103,284 | 299,236 |
| Goods and Services Tax (net) | | 3,595 | 11,210 | (5,780) |
| Payments to Employees | | (944,328) | (992,451) | (1,008,495) |
| Payments to Suppliers | | (701,134) | (587,772) | (734,583) |
| Interest Received | | 21,644 | 30,375 | 37,004 |
| Net cash from / (to) the Operating Activities | | 135,826 | 39,932 | 129,007 |
| **Cash flows from Investing Activities** | | | | |
| Purchase of PPE (and Intangibles) | | (145,524) | (15,000) | (54,982) |
| Purchase of Investments | | (13,424) | (31,519) | - |
| Proceeds from Sale of Investments | | - | - | 35,781 |
| Net cash from / (to) the Investing Activities | | (158,948) | (46,519) | (19,201) |
| **Cash flows from Financing Activities** | | | | |
| Contribution by the Ministry of Education - Furniture and Equipment Grants | | - | - | 19,924 |
| Finance Lease Payments | | (22,971) | (2,036) | (22,446) |
| Funds Administered on Behalf of Other Parties | | 37,639 | (8,285) | 20,767 |
| Net cash from/ (to) Financing Activities | | 14,668 | (10,321) | 18,245 |
| **Net increase/(decrease) in cash and cash equivalents** | | (8,454) | (16,908) | 128,051 |
| Cash and cash equivalents at the beginning of the year | 7 | 364,939 | 364,939 | 236,888 |
| **Cash and cash equivalents at the end of the year** | 7 | 356,485 | 348,031 | 364,939 |

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

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# Rolleston School

# Notes to the Financial Statements

## 1. Statement of Accounting Policies

For the year ended 31 December 2025

**a) Reporting Entity**

Rolleston 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 publically accountable and is not considered large as it falls below the expenditure 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*

A 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property 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 10.

***Critical Judgements in applying accounting policies***

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

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*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 13. Future operating lease commitments are disclosed in note 20b.

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

**c) Revenue Recognition**

***Government Grants***
The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;
*Operational grants* are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.
*Teachers salaries grants* are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.
Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

***Donations, Gifts and Bequests***

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

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

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

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

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

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

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**h) 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 not trivial.

**i) 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: | Years |
|---|---|
| Building improvements | 10-50 |
| Furniture and equipment | 5-20 |
| Information and communication technology | 4-5 |
| Plant | 10 |
| Leased assets | 3-5 |
| Library resources | 12.5% Diminishing value |

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

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

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

**k) 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.

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**l) Employee Entitlements**

*Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

**m) Revenue Received in Advance**

Revenue received in advance relates to fees received 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 earned.

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

**n) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

**o) Funds held for Capital works**

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

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

**p) 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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are 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.

**q) 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.

**r) Budget Figures**

The budget figures for Statement of Comprehensive Revenue and Expenditure are extracted from the school budget that was approved by the board. Statement of Financial Position and Statement of Cash Flows budgets have been prepared by the service provider alongside the school and are not formally approved by the board.

**s) 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 | 1,571,269 | 1,431,350 | 1,534,654 |
| Teachers' Salaries Grants | 4,371,303 | 4,350,000 | 3,968,509 |
| Use of Land and Buildings Grants | 1,296,192 | 1,300,000 | 1,426,417 |
| Other Government Grants | 35,744 | 39,811 | 11,096 |
| | 7,274,508 | 7,121,161 | 6,940,676 |

## 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 & Bequests | 71,161 | 60,000 | 105,426 |
| Fees for Extra Curricular Activities | 60,071 | - | 147,836 |
| Trading | 55,014 | 40,000 | 44,810 |
| | 186,246 | 100,000 | 298,072 |
| *Expenses* | | | |
| Extra Curricular Activities Costs | 31,632 | 8,000 | 112,754 |
| Trading | 8,430 | - | 10,012 |
| | 40,062 | 8,000 | 122,766 |
| *Surplus for the year Locally raised funds* | 146,184 | 92,000 | 175,306 |

## 4. Learning Resources

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Curricular | 186,150 | 202,432 | 204,797 |
| Employee Benefits - Salaries | 5,063,377 | 5,087,340 | 4,712,904 |
| Staff Development | 23,980 | 29,000 | 19,754 |
| Depreciation | 136,319 | 28,000 | 125,462 |
| | 5,409,826 | 5,346,772 | 5,062,917 |

## 5. Administration

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Audit Fee | 10,054 | 7,000 | 9,761 |
| Board Fees And Expenses | 21,125 | 12,700 | 16,897 |
| Other Administration Expenses | 56,599 | 59,900 | 73,104 |
| Employee Benefits - Salaries | 181,980 | 181,680 | 199,762 |
| | 269,758 | 261,280 | 299,524 |

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## 6. Property

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Consultancy and Contract Services | 101,960 | 110,000 | 103,437 |
| Cyclical Maintenance Provision | 35,764 | 22,000 | 47,507 |
| Heat, Light and Water | 67,369 | 55,000 | 57,790 |
| Rates | 9,958 | 7,000 | 9,395 |
| Repairs and Maintenance | 176,269 | 86,500 | 97,956 |
| Use of Land and Buildings - Non-Integrated | 1,296,192 | 1,300,000 | 1,426,417 |
| Employee Benefits - Salaries | 69,625 | 69,792 | 65,722 |
| | 1,757,137 | 1,650,292 | 1,808,224 |

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 | 356,485 | 348,031 | 364,939 |
| Cash and cash equivalents for Statement of Cash Flows | 356,485 | 348,031 | 364,939 |

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

## 8. Accounts Receivable

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Debtors | 17,623 | - | 3,284 |
| Receivables from the Ministry of Education | 26,996 | - | 4,125 |
| Interest Accrued | 961 | 1,000 | 1,375 |
| Teacher Salaries Grant Receivable | 424,024 | 400,000 | 355,535 |
| | 469,604 | 401,000 | 364,319 |
| Receivables from Exchange Transactions | 45,580 | 1,000 | 8,784 |
| Receivables from Non-Exchange Transactions | 424,024 | 400,000 | 355,535 |
| | 469,604 | 401,000 | 364,319 |

## 9. Investments

The School's investment activities are classified as follows:

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Current Asset | | | |
| Short-term Bank Deposits | 301,905 | 320,000 | 288,481 |
| | 301,905 | 320,000 | 288,481 |

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## 10. Property, Plant and Equipment

| 2025 | Opening Balance (NBV) $ | Additions $ | Disposals $ | Impairment/ Revaluation $ | Depreciation $ | Total (NBV) $ |
|---|---|---|---|---|---|---|
| Building Improvements | 1,004,616 | 119,795 | - | - | (47,212) | 1,077,199 |
| Furniture and Equipment | 135,310 | - | - | - | (23,315) | 111,995 |
| Information and Communication Technology | 114,535 | 14,259 | - | - | (35,118) | 93,676 |
| Plant | 14,434 | 4,766 | - | - | (3,728) | 15,472 |
| Leased Assets | 39,608 | 29,386 | - | - | (19,948) | 49,046 |
| Library Resources | 52,635 | 6,704 | - | - | (6,998) | 52,341 |
| **Balance at 31 December 2025** | 1,361,138 | 174,910 | - | - | (136,319) | 1,399,729 |

The net carrying value of information and communication technology held under a finance lease is $49,046 (2024: $39,308)

| | 2025 Cost or Valuation $ | 2025 Accumulated Depreciation $ | 2025 Net Book Value $ | 2024 Cost or Valuation $ | 2024 Accumulated Depreciation $ | 2024 Net Book Value $ |
|---|---|---|---|---|---|---|
| Building Improvements | 1,956,729 | (879,530) | 1,077,199 | 1,836,934 | (832,318) | 1,004,616 |
| Furniture and Equipment | 654,230 | (542,235) | 111,995 | 654,230 | (518,920) | 135,310 |
| Information and Communication | 457,346 | (363,670) | 93,676 | 443,087 | (328,552) | 114,535 |
| Plant | 82,024 | (66,552) | 15,472 | 77,257 | (62,823) | 14,434 |
| Leased Assets | 88,351 | (39,305) | 49,046 | 72,313 | (32,705) | 39,608 |
| Library Resources | 165,322 | (112,981) | 52,341 | 158,618 | (105,983) | 52,635 |
| **Balance at 31 December** | 3,404,002 | (2,004,273) | 1,399,729 | 3,242,439 | (1,881,301) | 1,361,138 |

*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.

## 11. Accounts Payable

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Creditors | 27,891 | 20,000 | 23,892 |
| Employee Entitlements - Salaries | 424,024 | 400,000 | 355,535 |
| Employee Entitlements - Leave Accrual | 12,990 | 10,000 | 13,639 |
| | 464,905 | 430,000 | 393,066 |
| Payables for Exchange Transactions | 464,905 | 430,000 | 393,066 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | 464,905 | 430,000 | 393,066 |

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Other Revenue in Advance | 7,765 | - | 4,474 |
| | 7,765 | - | 4,474 |

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## 13. Finance Lease Liability

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

| | 2025 Actual | 2025 Budget (Unaudited) | 2024 Actual |
|---|---|---|---|
| | $ | $ | $ |
| No Later than One Year | 21,024 | 17,000 | 17,222 |
| Later than One Year | 32,585 | 28,534 | 28,312 |
| Future Finance Charges | (2,036) | (2,036) | (3,883) |
| | 51,573 | 43,498 | 41,651 |
| **Represented by** | | | |
| Finance lease liability - Current | 19,768 | 15,744 | 15,375 |
| Finance lease liability - Non current | 31,805 | 27,754 | 26,276 |
| | 51,573 | 43,498 | 41,651 |

## 14. Provision for Cyclical Maintenance

| | 2025 Actual | 2025 Budget (Unaudited) | 2024 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Provision at the Start of the Year | 240,651 | 240,651 | 214,979 |
| Increase to the Provision During the Year | 35,764 | 22,000 | 47,507 |
| Use of the Provision During the Year | (11,172) | (10,000) | (21,835) |
| Provision at the End of the Year | 265,243 | 252,651 | 240,651 |
| Cyclical Maintenance - Current | 172,513 | 162,651 | 173,947 |
| Cyclical Maintenance - Term | 92,730 | 90,000 | 66,704 |
| | 265,243 | 252,651 | 240,651 |

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education approved property consultant.

## 15. 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 | School Contribution | Closing Balances |
|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ |
| Floor Coverings Blocks 7/8 | *in progress* | | 117,741 | (115,956) | | 1,785 |
| Lighting | *in progress* | 6,585 | 196 | (6,781) | | - |
| Floor Coverings Rm 1/2 Library | *in progress* | - | 43,311 | (13,749) | | 29,562 |
| Refurbishment | *in progress* | 1,109 | 316,499 | (312,354) | | 5,254 |
| LSC Office | *in progress* | - | 39,831 | (34,390) | - | 5,441 |
| Totals | | 7,694 | 517,578 | (483,230) | - | 42,042 |

| | |
|---|---|
| **Represented by:** | |
| Funds Held on Behalf of the Ministry of Education | 42,042 |
| Funds Due from the Ministry of Education | - |
| | 42,042 |

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| | 2024 | Opening Balances $ | Receipts from MoE $ | Payments $ | School Contribution $ | Closing Balances $ |
|---|---|---|---|---|---|---|
| Lighting | *in progress* | - | 87,872 | (81,287) | - | 6,585 |
| Vision Modifications | *Completed* | (13,327) | 161,665 | (149,914) | 1,576 | - |
| Refurbishment | *in progress* | - | 25,351 | (24,242) | - | 1,109 |
| Totals | | (13,327) | 274,888 | (255,443) | 1,576 | 7,694 |

## 16. 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.

## 17. Remuneration

*Key management personnel compensation*

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

| | 2025 Actual $ | 2024 Actual $ |
|---|---|---|
| *Board Members* | | |
| Remuneration | 4,455 | 4,000 |
| *Leadership Team* | | |
| Remuneration | 439,334 | 435,328 |
| Full-time equivalent members | 3 | 3 |
| Total key management personnel remuneration | 443,789 | 439,328 |

There are 6 members of the Board excluding the Principal. The Board had held 9 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 | 2024 Actual |
|---|---|---|
| Salaries and Other Short-term Employee Benefits: | **$000** | **$000** |
| Salary and Other Payments | 180-190 | 170-180 |
| Benefits and Other Emoluments | 1-10 | 1-10 |
| 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 | 9 | 10 |
| 110-120 | 7 | 4 |
| 120-130 | 3 | 3 |
| | 19 | 17 |

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

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## 18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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 | - | - |

## 19. 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.

## 20. Commitments

**(a) Capital Commitments**

At 31 December 2025, the Board had capital commitments as a result of entering the following contracts:

| Contract Name | Remaining Capital Commitment |
|---|---|
| | $ |
| Floor Coverings Blocks 7/8 | 1,785 |
| Floor Coverings Rm 1/2 Library | 29,562 |
| Refurbishment | 5,254 |
| LSC Office | 5,441 |
| | 42,042 |

The Board has signed a contract with Carus to paint and maintain the exterior of Rooms 13-16 for 3 years costing $44,179

(Capital commitments at 31 December 2024: $7,694)

**(b) Operating Commitments**

As at 31 December 2025 the Board has no operating contracts:

## 21. 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 | 356,485 | 348,031 | 364,939 |
| Receivables | 469,604 | 401,000 | 364,319 |
| Investments - Term Deposits | 301,905 | 320,000 | 288,481 |
| Total financial assets measured at amortised cost | 1,127,994 | 1,069,031 | 1,017,739 |
| **Financial liabilities measured at amortised cost** | | | |
| Payables | 464,905 | 430,000 | 393,066 |
| Finance Leases | 51,573 | 43,498 | 41,651 |
| Total Financial Liabilities Measured at Amortised Cost | 516,478 | 473,498 | 434,717 |

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## 22. Comparatives

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

## 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 ROLLESTON SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Rolleston School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the School on pages 2 to 16, 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 28 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.

Nexia Audit Christchurch Partnership is affiliated with, but independent from Nexia (NZ) Limited. Nexia (NZ) Limited is a member of Nexia International, a leading, global network of independent accounting and consulting firms. For more information please see www.nexia.co.nz/legal
Neither Nexia International nor Nexia (NZ) Limited provide services to clients.

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 List of Board Members, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

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

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

**Sam Naylor**
Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Te Ahi Kaikōmako
Rolleston School

# Standing Together Ignites Our Learning

# Annual Report 2025

## Annual Implementation Plan: Summary

Our theme for the 2025 school year is "***ASPIRE, REFLECT, GROW.".*** The purpose behind this theme is to continue to grow our understandings of "The Image of Our Tamariki" Aspirations and use reflection and self-review to build these aspirations into our Te Ahi Kaikōmako Rolleston School curriculum with fidelity, ready for full implementation in 2027. At the heart of our curriculum development is the commitment to grow within our people an E Tū Tāngata mindset by ensuring our community consulted aspirations for our tamariki are at the centre of all we do. To continue this journey our main focusses for the 2025 year are to:

- To know, role model and implement our "Image of Our Tamariki" aspirations to meet the needs of our students, staff and whānau
- To raise the learning progress and achievement of all Te Ahi Kaikōmako Rolleston School students in Written Language by implementing the refreshed English Curriculum and Writing Revolution PLD.
- With fidelity, implement the refreshed Mathematics Curriculum using the "Maths No Problem" approach

## Annual Implementation Plan: Current Positioning

### Annual Target 1

In 2024 we aligned our schoolwide values to the pillars of E Tū Tāngata. We also completed a DRAFT self-review of our best practice approaches to dealing with behaviour based on the ERO report and recommendations. Ongoing PLD and review of our current Relational Curriculum will be an area of focus this year.

In 2024 we began discussions of aligning our current attendance policy & procedures with the STAR response. This will be formalised in 2025.

We identified in our 2023 Self Review a need to review our current assessment practices and develop a Māori Language Strategy. In 2024, this Māori Language Strategy Plan was Drafted, ready for implementation in 2025. A WST has been allocated to action this.

In 2024 we began to investigate Our Aspirations of Sustainability &. Resilience. This year we aim to begin to implement with fidelity approaches across the school that grow these aspirations.

Our 2025 Targets reflect a continuation towards our Strategic Goal of having a refreshed localised curriculum that is ready for full implementation by 2027.

Please refer to 2024 Analysis of Variance for additional information.

### Annual Target 2

From 2022 – 2024 our key area of Core Curriculum focus has been in the area of embedding a schoolwide Structured Literacy approach to improve student engagement, progress and achievement.

With we have introduced quality PLD, pedagogy and practices within the areas of Structured Literacy Spelling and Reading. In 2024 we reviewed the rates of implementation fidelity of our SL Programme throughout the school as well as measuring the Programmes impact in relation to student progress and achievement. In 2025 we want to put systems in place to sustain the positive impact this has had on student progress & achievement.

In 2024 we began in implement, with fidelity, the Writing Revolution Programme to support writing. This year we will continue to develop fidelity in this approach as well as measure its impact within student progress and achievement.

In 2024 we began implementation of the English Curriculum. This will continue in 2025 with an emphasis on Oral Language and Critical Analysis.

Please refer to 2024 Analysis of Variance for additional information.

### Annual Target 3

In 2024 we analysed a range of Structured Maths Programmes, before selecting the Maths No Problem Approach.

In 2025, we will begin to implement, with fidelity, the Maths No Problem Approach across Te Ahi Kaikōmakko Rolleston School. This will involved intensive PLD with Maths No Problem facilitators.

The school will also begin the implementation of the new Mathematics Curriculum, including participating in two Ministry of Education Professional Development sessions this year.

Our 2025 Targets reflect a continuation towards our Strategic Goal of having a refreshed localised curriculum that is ready for full implementation by 2027.

Please refer to 2024 Analysis of Variance for additional information

## Annual Implementation Plan: Giving Effect Te Tiriti o Waitangi

As part of our ongoing commitment to ensure we give effect to Te Tiriti o Waitangi the following actions have been prioritised within our Annual Implementation Plan

- Consultation and feedback from whānau and local iwi regarding our "Image of our Tamariki" community aspirations
- Implementation of our Māori Language Strategy Plan
- Staff PLD focussing on implementing Year 1 of the Māori Language Strategy Plan and giving effect to Te Tiriti o Waitangi within documentation and learning programmes
- Ongoing planning of the Te Ahi Kaikōmako Rolleston School curriculum will highlight strategies and approaches we will embed to give effect to Te Tiriti o Waitangi
- Māori learners will continue to be prioritised and supported through curriculum progress and achievement
- Opportunities for whānau, including local iwi, to understand and provide feedback within our localised curriculum planning & development
- Creation of a Kahui Ako Within School Teacher Role to support Kahui Ako Cultural Capabilities Strategic Goal and implementation of Year 1 of the Māori Language Strategy Plan
- Whānau feel connected the school through authentic opportunities to connect and provide feedback that is acted upon

**Strategic Goal 1**

Provide for our students/ākonga, an exciting & responsive refreshed localised curriculum based on Te Mātaiaho, our Community Aspirations (Image of Our Tamariki) and local iwi.

**Strategic Goal 3**

Nurture the identity and self-worth of every student/ākonga, within an environment that grows student/ākonga abilities to set goals, collaborate, celebrate theirs and others successes and recognise the value in others.

**Strategic Goal 4**

Provide opportunities for our students/ākonga to protect and care for our world through learning about our environment and taking action.

**Annual Target/Goal 1**

To know, role model and implement our “Image of Our Tamariki” Aspirations to meet the needs of our students, our staff and our whānau

**What do we expect to see before the end of the year?**

**1.1** Plan & implement our “Image of Our Tamariki” Aspirations across the Curriculum to improve teaching and learning practices.
**1.2** Review our Te Ahi Kaikōmako Rolleston Relational Curriculum, including school-wide attendance practices, to continue improvements in positive school-wide behaviour and higher rates of student attendance.
**1.3** Increased staff confidence and capabilities within Culturally Responsive Practices, through the implementation of Year 1 of the Māori Language Strategy Plan.

| Actions | Measures of Success | Outcome | 2025 Self Review – Narrative & Evidence |
|---|---|---|---|
| **Action 1.1**<br>Plan & implement our “Image of Our Tamariki” Aspirations across the Curriculum to improve teaching and learning practices. | • Sustainability and Resilience IGNITE Teams have presented 2024 Findings to Staff & BOT for discussion and feedback. | **Achieved** | Ignite Teams focusing on Sustainability and Resilience presented their work to staff in term 3. Ignite Teams Brief 2024 / Sustainability Presentation_T3 / Resilience_Staff Meeting Presentation_T3. Staff fed back from this work through a 3.2.1. review process. Sustainability_Ignite Teams 3.2.1. Doc / Resilience_Ignite Teams_3.2.1.Doc 2025 IGNITE TEAM OVERVIEW & EXPRESSION of INTEREST / Ignite teams 2025 Information proposal. Ignite Team focus has moved to the areas of Oral Language and Critical Thinking. The Ignite Team brief is to give us a picture of what the current context is within both these areas and to suggest recommend ways to move our school forward in these areas in 2026. |
| | • An Action Plan of key areas of implementation within the Aspirations of Resilience and Sustainability has been created. | **Achieved** | Resilience Team and Sustainability Team need to analyse and review the staff voice documents (3.2.1.Docs). Resilience presentation provides ideas and ways for Teams to bring this Aspiration into their curriculum. Sustainability Staff Feedback / Resilience Staff Feedback |
| | • Action Plan has been implemented across all classrooms. | **Incomplete** | We have not yet completed a whole school action plan within Resilience and Sustainability. The main curriculum areas of Maths and Writing became the major focus and necessity as the year unfolded. As planning for 2026 evolves in particular through our Toro Integrated Curriculum lens, recommendations and next steps will provide a basis for planning and implementation. A framework for Ignite has been drafted and ready for implementation 2026. |
| **Action 1.2**<br>Review our Te Ahi Kaikōmako Rolleston Relational Curriculum, including school-wide attendance practices, to continue improvements in positive school-wide behaviour and higher rates of student attendance. | • Professional Development has developed staff knowledge skills and strategies in meeting the needs of students who present with diverse attendance, learning and behavioural needs. **(Termly)** | **Achieved** | Professional Development opportunities were set up through our SENCO. These were based from staff feedback. Term 2: Darryn/Paula discuss staff PD sessions within neurodiverse realm in terms 3 and 4.<br>Term 3: PD Session held at Week 3 Staff Meeting on Neurodiverse Learner and ADHD: ADHD_NEURO DIVERSE_Presentation<br>Term 4: Staff Meeting 2 on neurodiverse learners - Trauma. Meeting facilitator outlined Trauma identification, recognition and strategies. Staff were able to Question and Answer within this session. |
| | • Schoolwide implemenation of “Successful 60” approach positively impacts on student behaviour **(Termly)** | **2026 Focus** | Term 1 - Successful 60 approach introduced at Teacher Only Day. Staff are beginning to implement within classes. Term 4 Review - mixed results from Successful 60. Some teams have continued developing the habit whilst others have dropped off the radar due to time constraints and other priorities. Discussion at Leadership Strategic Review in term 4 lead to Successful 60 being a main thing in 2026. This will include explicit teaching and reinforcement of the school values and associated behaviours as we look to continue to embed this practice in 2026. Note: This outcome is 'on track' due to what is being set up as a 'Main Thing' for 2026. |
| | • Te Ahi Kaikōmako Rolleston School Relational Curriculum will be reviewed and updated **(Term 1 & 2)** | **Achieved** | Term 1: Simon & Darryn have met to review the front half of the School Relational Curriculum Document (Vision & Values). This aspect of the document is ready to be |

| | | | |
|---|---|---|---|
| | | | updated early Term 2.<br>Term 2: Kat/Kirsten and Darryn to Review Behaviour Guidelines, Key Features 1-5 by end of term 2 - Actioned<br>MOE PB4L Visit (Tier 1): Report Linked Rolleston School Primary Tier 1 Report_May 2025<br>Term 3: Relational Curriculum Draft Document - Senior Management Review required.<br>Term 4: Relational Review Draft undertaken. Draft to be rolled out 2026. Relational Curriculum Refresh November 2025. |
| | • Te Ahi Kaikōmako Rolleston School attendance procedures and practices will align with the STAR Attendance Model **(Term 1 & 2)** | **Achieved** | Term 1 - Policy updated to comply with new Attendance Practices. Planning underway to align Procedures. Principal & SENCO have developed new attendance practices that align with STAR approach. Key personnel have been updated (BOT, SM & Admin. Team). Whānau have been communicated of procedural changes within school newsletter. New procedures will begin beginning Term 2. |
| | • Staff will have increased understanding and implementing new features of the reviewed Relational Curriculum and Attendance practices. **(Term 3 & 4)** | **Achieved** | Behaviour Guidelines review underway Term 2. Updated Relational Curriculum to be rolled out to staff 2026 school year. Focus areas: to continue to drive our Aspistrations for our Tamariki; Our Etu Tangata Values; the 4 C's - in particular through the implementation of the Behaviour Matrix for Minor/Major behaviours. This will form the basis of staff PD through TOD's and in Term 1 2026. Furthermore a brief summary of the Relational Curriculum key aspects will be provided for staff. This will help support the Relational Curriculum document with the focus on the key points of teacher focus within the document. |
| | • Strategies and approaches to measure improvements and next steps within student behaviour & attendance have been reviewed. **(Term 3 & 4)** | **Achieved** | Term 1: Hapori Leaders attended T1 PB4L Hui - GAS (Goal Attainment Scale) tool, and application to some of the universal practices of PB4L-SW to measure the effectiveness and change in outcome."<br>Term 2: PB4L-SW Mini Conference - Wednesday 11th June - Attended by Kat and Kirsten at Lincoln Events Centre.<br>Term 2: Hero 'Behaviour Tags' reviewed to reflect with School Values/ Etu Tangata Behaviours. This will enable deeper analysis of next steps in Etu Tangata behaviour next steps - Actioned. Term 4: Through Term 4 review at wider Leadership Removal of Repeated Minor behviour tag within hero and removal of repeated minor tag within Major Behaviours (in line with Leadership Team meeting Day and revised / updatedRelational Curriculum Document. Minor/Major behviour chart and 4 C's Table outline staff approach to behaviours within the classroom context. |
| | • Improved rates of attendance of students/whānau involved in Kahui Ako Attendance Intervention Programme **(Reviewed completion of Programme)** | **Achieved** | Based on the 2025 Term 4 MOE Attendance Summary Document Regular Attendance (Over 90% Attendance in Term 4) is 69% (up from 67% in Term 4, 2024). |
| | • Evidence indicates improvements in positive school-wide behaviour and higher rates of student attendance. **(Term 4)** | **Achieved** | Behaviour Summary Term 1<br>Behaviour Summary Term 2<br>Behaviour Summary Term 3 |
| **Action 1.3**<br>Increased staff confidence and capabilities within Culturally Responsive Practices, through the implementation of Year 1 of the Māori Language Strategy Plan. | • Documentation & observations shows that Year 1 Māori Language Strategy Plan has been met **(Ongoing 2025)** | **Achieved** | Maori Language Strategy Plan Tracking Sheet<br>Te Reo WST_Goals Actions Reflections_2025 |
| | • Staff have grown in their confidence and use of Te Reo and Tikanga Māori as shown within their PGC **(Ongoing 2025)** | **Achieved** | Term 1 - Term 1 Staff Meeting focussed on development of staff Te Reo Māori.<br>Term 1 - Development of slides answering questions about tikanga and practices<br>Term 2 - new karakia and waiata in Monday morning meetings<br>Term 3 - new karakia and waiata, supported by recordings<br>Term 4 - new karakia and waiata, supported by recordings |
| | • Links are evident in staff documentation the principles of Te Tiriti o Te Waitangi **(Ongoing 2025)** | **2026 Focus** | |
| | • Active contributors to Kahui Ako 2025 Strategic Plan development **(Ongoing 2025)** | **Achieved** | Term 1<br>* T1W3 WST Teachers attended KA Strategic Planning launch<br>* T1W9 Attended Reo Strategy Planning Day with Koia Te Mātauraka (cross-Kāhui planning)<br>* T2W3 Attended Reo Strategy web development day |

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| | • Whānau have opportunities to support in the development of Te Reo and/or Tikanga Māori within Rolleston School **(Ongoing 2025)**<br><br>• Students have had increased exposure to Te Reo & Tikanga Māori **(Ongoing 2025)** | **Achieved**<br><br>**Achieved** | Term 1 Maori Language Strategy: Whanau Session 1. Thursday 27 March, 3.30-4.30pm. School Staffroom. Maori Language Strategy Session 2: Thursday 3 April, 3.30-5pm (approx). Studio 12. The BOT will discuss strategies and approaches to implement more Te Reo Signage across the school.<br>Term 3: Whānau Reo evening during Te Wiki o te Reo Māori<br><br>Term 2 Ako-ā-kākā slideshow shared to all staff, modelled at Monday staff meeting, offers made to support in class.<br>Term 2/3/4: New karakia and waiata used in Monday meetings and staff meetings so that staff can learn them too, anecdotal evidence of staff using these in their classrooms<br>Term 3: Te Wiki o te Reo Māori choice boards offered to staff to use in classes<br>Term 3: Whānau reo evening supported positively by many staff on the day<br>Term 3/4: school haka taught in whole school assembly<br>Ngā Ra o te wiki slideshow shared to staff re maramataka<br>Using songs with reo māori in school assemblies |

## Strategic Goal 1

Provide for our students/ākonga, an exciting & responsive refreshed localised curriculum based on Te Mātaiaho, our Community Aspirations (Image of Our Tamariki) and local iwi.

## Strategic Goal 2

Improve literacy (reading & writing) and mathematics achievement and learning progress for every student/ākonga.

## Annual Targets/Goals

To raise the learning progress and achievement of all Te Ahi Kaikōmako Rolleston School students in Written Language, and sustain current progress and achievement levels in Reading
To plan, implement and review programmes and practices that strengthen the revised English Curriculum learning, progress and achievements across all levels of the Te Ahi Kaikōmako Rolleston School.

## What do we expect to see before the end of the year?

**2.1** Raise student progress and achievement in Written Language
**2.2** Review and sustain Structured Literacy Spelling & Reading programme fidelity and student progress & achievement
**2.3** Developing implementation of the refreshed English Curriculum
**2.4** Provide opportunities for our community to understand and support their children's progress in English (Reading, Spelling & Writing).

| Actions | Measures of Success | Outcome | 2025 Self Review – Narrative & Evidence |
|---|---|---|---|
| **Action 2.1**<br>Raise student progress and achievement in Written Language | • Targetted and planned PLD has made a positive impact on Teacher understanding and Student progress and achievement in written language **(Ongoing 2025)** | **Achieved** | Term 1 - PLD (Teacher Only Day) revised Writing Revolution Approaches. Team Rātā: Abi modelling and attending Team meetings to unpack Writing. Teachers offered the chance to share their practice so the Literacy Team can gather knowledge of 'where to next' with PD. Team Kōwhai & Rātā team meeting to futher unpack Writing and answer team questions. Supporting Ellie to unpack the curriuclum and translate into Team Overview planning. Staff Meeting (Week 10, Term 1) focused on Writing Rev and connecting to genre writing with explict instruction for teachers using Ochre (and I made adaptions to Ochre for lower school). Planned observations target data gathering on this point. |
| | • Teachers are consistently implementing English Curriculum Pedagogy (I Do, We Do, You Do) and Writing Revolution approaches and resources **(Ongoing 2025)** | **Achieved** | Term 1- staff meeting planned for Wk 10: focus on modelling teaching and planning that aligns with pedagogy and approach. See above for notes. Planned observations target data gathering on this point. |
| | • Written Language observations and feedback review shows an improvement in teacher capabilities and fidelity in Written Language pedagogy & practice **(Term 3)** | **Achieved** | Meeting with Ruth to plan observations and prep paperwork: Term 3 Written Language Observation paperwork<br><br>Writing observation- synthesis of observation notes<br>Writing observations -feedback to teachers folder |
| | • Teachers understand, and are implementing Te Ahi Kaikōmako Rolleston School writing scope and sequence with fidelity **(Ongoing 2025)** | **Achieved** | Term 1 - Scope and Sequence shared with staff. Strategic Literacy team unpacked and taken scope back to Teams for feedback on how they are using the doc & if adaptions would help it be more efficient as a tool. Feedback coming in around scope and sequence: Writing Skills Scope & Sequence and Abi working on growing this format for the school. Term 2 and 3 assessment aligned to more closely match teaching and learning: Writing Assessment Term 2- feedback being sought on this from Team |

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| | | | leaders and Staff Meeting planned to unpack this in Term 2, Week 2. Planned observations target data gathering on this point. |
| | • Ongoing Review of 2025 Team STARFISH Analysis Documents shows links between focussed teaching and learning strategies and approaches increased levels of student progress and achievement against the 2025 annual targets. **(Ongoing 2025)** | **Achieved** | Term 1 - Team Leaders have completed TEAM STARFISH Analysis Document. Groups on Hero made to track these targetted students. Awaiting the Term 4 starfish but conversations through the year show there has been consistent focus on what teacher can do. In most cases, data shows that this focus has translated into progress for these students. However this progress has not resulted in these students now working 'at/above' year level expectations. These students should remain as Tracekd students in 2026. |
| | • Review of 2025 Annual Target evidence shows a rise in student Learning Progress and Achievement **(Term 4)** | **Achieved** | Writing e-asTTle mid-year review-mid- year review of e-asTTle writing shows we are on track to meet end of year goals. Assessment will repeat in Term 3 to dig deeper into achivement<br>Writing e-asTTle end of year review- this document also contains refelction on the writing on the whole<br>***End of Year e-asTTle and OTJ comparison shows a big difference in achievement results.***<br><br>*Note: Refer completed STARFISH Analysis Documentation below Strategic Goal 2* |
| **Action 2.2**<br>Review and sustain Structured Literacy Spelling & Reading programme fidelity and student progress & achievement | • Ongoing staff induction into Structured Literacy Spelling and Reading PLD sustains current levels of fidelity and student progress and achievement. **(Ongoing 2025)** | **Achieved** | Term 1 - SL Reading and Spelling induction completed with new staff. Ruth supporting teachers with modelling, observations and feedback. Also utilising practice within staff to support her with this work. iDeal Alignment Strategic Plan- draft plan for how we will tackle the realignment of iDeal with curriculum refresh<br><br>Mid-Year Reading e-asTTle Data<br>End of Year Reading e-asTTle data<br>***End of Year data shows a drop in achievement. Comparison with OTJ and e-asTTle shows a big discrepancy between the OTJ and e-asTTle results.*** |
| | • MOE Phonics Assessment is ready to be fully implemented in 2026. **(Term 4)** | **Achieved** | Term 1 - MOE Phonics Assessment information shared with Team Leader to review and plan next steps. Tracking doc made: Phonics Check Tracker 2025/2026 and invitation extended to Rātā teachers to trial this with relevant students this year. Phonics check this year will be used to identify students for early supports for structured literacy intervention as part of wider plan to realign expectations. First round of checks have been carried out. Phonics checks have been carried out all year and data uploaded as per the Govt. requirements. PD is ready to go in 2026 for those who need it. |
| | • Reading/Spelling observation and feedback review shows an improvement in teacher capabilities and fidelity in Reading & Spelling pedagogy & practice **(Term 3)** | **Achieved** | Ruth D-N conducting spelling and reading observations as part of ongoing review and onboarding procedures |
| | • Structured Literacy Intervention Programme shows an acceleration in targetted student progress and achievement **(Term 4)** | **Continue 2026** | Term 1 - SL Intervention Document constructed to support programme delivery. Intervention Programme has started. Discussed DIBELS with Nicole for future use. Fantastic results so far seen through this data snapshot: Structured Literacy Intervention Data Snapshot 2025 |
| | • Staff evaluations on the professional impact of Structured Literacy PLD through PLG Documentation and/or collected staff voice **(Term 4)** | **Achieved** | Staff Voice: 2 questions asked as part of the Writing observations<br>1/ What support has been beneficial for you to implement Writing within a structured literacy approach?<br>2/What support do you need to continue to implement Writing within a structured literacy approach?<br>Staff evaluations of impact of PD in relation to the Sucess Criteria |
| **Action 2.3**<br>Developing implementation of the refreshed English Curriculum within all teaching and learning programmes. | • Consistent schoolwide systems and resources have been reviewed and documented to support implementation of revised English Curriculum (planning, pedagogy & practice, assessment & reporting) **(Ongoing 2025)** | **Achieved** | Term 1 - Assessment and Reporting Guidelines have begun to be reviewed. New OTJ Benchmarks set aligning with Phases of Learning. NZ Curriculum Goals being used by staff. Reading and Written Language assessments reviewed. Handwriting Proposal 2025<br>Scope & Sequence Handwriting Lessons.docx Handwriting program developed following feedback as area needing support- in feedback and early adopters phase. Success Criteria for TEACHERS developed in collaboration with Senior Leaders as follows:<br>1/I understand how our school writing program meets the English Curriculum<br>2/I can show my students have made progress.<br>3/My students can apply skills they had learnt in authentic writing<br>Writing skills progressions aligned with pedagogy of WR and curriculum refresh: Writing |

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| | • Draft schoolwide Critical Analysis Reading Programme and Oral Language Programme has been developed **(Term 3)**<br>• Active contributors to Kahui Ako 2025 Strategic Plan development **(Ongoing 2025)**<br>• | **Continue 2026**<br>**Continue 2026** | Skills Scope & Sequence, Writing assessment aligning with refresh and pedagogy: Writing Assessment Term 2 Kat has created the e-asTTle test so we can input scores and generate results as normal. Staff Meeting on the writing assessment and teams are unpacking this and the WR aligned scope and sequence.<br>IGNITE roles advertised and awaiting expressions of interest before making appointments<br>Term 1 - WST Teachers attended KA Strategic Planning launch. |
| **Action 2.4**<br>Provide opportunities for our community to understand and support their children's progress in Literacy (Reading, Spelling & Writing). | • Provide information and resources via newsletters and the website to our whānau to engage with. **(Ongoing 2025)**<br>• Organise a whānau information and engagement session about structured writing approaches. Collect whānau voice on effectiveness of the session. **(Term 3)** | **Continue 2026**<br>**Achieved** | Possible things to put online: Casey/Loops & Group Handwriting, Parent Portal link, 'at home' help sheets. Term 3- talks with Sarah to update the website. Meeting later this term to begin uploading key pieces of info and links making use of the MOE portal.<br>Discussions begun around how this could happen and in what part of the school. Current thinking is to target the Rātā team as part of the New Entrant enrollment package.<br>Organised for 2026- whānau voice gathering planned as part of the new approach. |

## Strategic Goal 2 – Additional Evidence

**Team STARFISH ANALYSIS**

| Rata (Y0-1) | Kowhai (Y 2-3) | Totara (Y4) | Pōhutukawa (Y5&6) | Kahikatea (Y7&8) |
|---|---|---|---|---|
| 2025 Rata Starfish Analysis | Kowhai Starfish Analysis 2025 | 2025 Totara Starfish Analysis | 2025 Pohutukawa Starfish Analysis | 2025 Kahikatea Starfish Analysis |

## Strategic Goal 1

Provide for our students/ākonga, an exciting & responsive refreshed localised curriculum based on Te Mātaiaho, our Community Aspirations (Image of Our Tamariki) and local iwi.

## Strategic Goal 2

Improve literacy (reading & writing) and mathematics achievement and learning progress for every student/ākonga.

## Annual Targets/Goals

With fidelity, implement the "Maths No Problem" programme & approach
To plan, implement and review programmes and practices that strengthen the revised Mathematics Curriculum learning, progress and achievements across all levels of the Te Ahi Kaikōmako Rolleston School.

## What do we expect to see before the end of the year?

**3.1** Staff beginning to implement "Maths No Problem" approach with growing confidence & fidelity.
**3.2** Developing implementation of the refreshed Mathematics Curriculum within all teaching and learning programmes
**3.3** Provide opportunities for our community to understand and support their children's progress in Mathematics

| Actions | Measures of Success | Outcome | 2025 Self Review – Narrative & Evidence |
|---|---|---|---|
| **Action 3.1**<br>Staff beginning to implement the "Maths No Problem "approach with growing confidence and fidelity | • Staff have received targetted PLD and resources to confidently teach the "Maths No Problem" Programme with developing fidelity. **(Ongoing 2025)** | **Achieved** | Term 1 - Term 1 "Maths No Problem" PLD has been planned and currently being implemented. Staff Meeting on Maths No Problem approach has been held.Resources have been audited and new resources ordered. Term 1 - Staff Meeting highlighted 1. Key areas of implementation fidelity for all staff to implement. 2. Feedback from small group eaching & Learning sessions. 3. "Maths No Problem" Overview has been provided to staff including planning templates. Term 1 - Term 2 PLD purpose and timetable has been planned and shared. Term 2 - Maths Lead Teachers visited Westburn School to observe "Maths No Problem" programme. Establishing a recipricol relationship so staff can visit Westburn and observe programme. Term 2 & 3 - All teaching staff have been involved in feedback/observations sessions with PLD provider. Staff Meeting held to cover key strengths & next steps of observations. Strategic Team Leaders meet with facilitator to plan Term 3 next steps. Term 4 - |

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| | | | Ongoing PLD from MNP Facilitator. 2025 Summary and 2026 Next Steps from PLD Provider. |
| **Action 3.2**<br>Developing implementation of the refreshed Mathematics Curriculum within all teaching and learning programmes. | • Teaching staff are implementing within their Mathematics programmes aspects of MOE Curriculum PLD **(Ongoing 2025)** | **Achieved** | Term 1 - All teams have planned and are currently implementing new Mathematics Curriculum. MOE Curriculum PLD Day 1 has been set. Term 1 - All teaching staff attended and reviewed MOE Curriculum PLD Day 1 Term 2 - All teaching staff attended and reviewed MOE Curriculum PLD Day 2 Term 3 - MOE Maths Curriculum PLD Day 3&4 Booked. Term 4 - New aspects of the Maths Curriculum has been added by the Govt. this requires a rereview of the document and the implications of the changes. |
| | • Staff evaluations on the professional impact of MOE PLD through PLG Documentation and/or collected staff voice. **(Ongoing 2025)** | **Achieved** | Term 2 - Staff are recording their Self Review of current Maths PLD within personal PLG reflections. Term 3 - Refer 2025 Mid Year Review (Team STARFISH Summary), Term 4 - 2025 Strategic Review provided staff progress and 2026 next steps. 2026 EOY STARFISH Reviews and Strategic Leaders Review. |
| | • Consistent schoolwide systems and resources have begun to be reviewed and documented to support implementation of revised Maths Curriculum (planning, pedagogy & practice, assessment & reporting) **(Ongoing 2025)** | **Achieved** | Term 1 - Aseessment and Reporting Guidelines have begun to be reviewed. New OTJ Benchmarks set aligning with Phases of Learning. NZ Curriculum Goals being used by staff. Mathematics assessments are currently being reviewed. Term 1 - School curriculum leaders have completed an audit into physical resources. New resources have been ordered and distributed. Term 2 - Additional resources and MNP text books have been ordered and/or purchased. Term 3 - 2026 Text Books order via MOE Portal Term 4 Rolleston: Maths No Problem Notes for 2026. |
| | • Active contributors to Kahui Ako 2025 Strategic Plan development **(Ongoing 2025)** | **Achieved** | Term 1 - WST Teachers attended KA Strategic Planning launch. Term 1 - WST teachers have sent strategic goals and actions to ASL for guidance and feedback. Term 2 & 3 & 4- WST Teachers attended KA Strategic Planning Session |
| | • Yr 7&8 Maths Trial Intervention Programme shows an acceleration in targetted student progress and achievement **(Term 1 & 2)** | **Achieved** | Term 1 - Intervention teacher has been trained and students selected. Students have been assessed and teaching of programme has begun. Term 2 Maths intervention programme has been completed as per MOE Guidelines. Awaiting final assessment & self review information from the MOE. Term 3 - Refer 2025 Mid Year Review for Maths Trial Intervention Plan Analysis and Next Steps. Math Tutoring Trial Review & Data Analysis |
| **Action 3.3**<br>Provide opportunities for our community to to understand and support their children's progress in Mathematics. | • Provide information and resources via newsletters and the website to our whānau to engage with. **(Ongoing 2025)** | **Continue 2026** | Term 2 - New Reporting & Assessment Guidelines shared with whānau via newsletter. Term 4 - 2026 Goal |

**Analysis of Variance – Progress and Achievement**
**Strategic Goal: Improve literacy (reading & writing) and mathematics achievement and learning progress for every student/ākonga**

### Data Analysis
***Due to the new learning requirements and achievement standards of the new English Curriculum 2024-2025 analysis of student progress and achievement data in Reading is incomparable.***

### Reading Schoolwide: New Baseline SNAPSHOT (2025)

**Overall Achievement: 70%** **Overall Progress: 96%**
**Boys: 67%** **Girls: 69%**
**Māori: Achievement: 63%** **Māori Progress: 85%**

### 2025 Reading Target Groups & Learning Targets

**2025 SL Intervention Students** - 50% Students Exiting Programme at Targetted Learning Level/Phase – **ACHIEVED (refer SL Intervention Report)**
**Year 7 Students:** 75% (Within/Above) – **68% NOT ACHIEVED (New Curriculum)**
**Year 4 Students:** 75% (Within/Above) - **70% NOT ACHIEVED (New Curriculum)**
**Team STARFISH ANALYSIS Tracked Students** – 100% Students showed learning progress as part of 2025 EOY Review - **ACHIEVED (refer STARFISH Analysis Reports)**

***Note 1**: Progress is defined as moving at least one achievement sub-level over the course of the year*

### Literacy (Reading & Written Language) Self-Review: Analysis & Next Steps

**Key Data Summaries:**

- BOT Report Literacy 2025
- 2025 EOY Progress & Achievement Summary
- 2025 Mid-Year Progress & Achievement Report
- 2025 eAsTTle Reports - Review
- 2025 eAsTTle Reports - Data
- Structured Literacy Intervention Report

**Key Contributing Factors**

- ***Due to the new learning requirements and achievement standards of the new English Curriculum 2024-2025 analysis of student progress and achievement data in Reading is incomparable. 2025 Data will act as a new benchmark for ongoing student progress and achievement.***
- Larger cohorts of students with complex and challenging learning/behavioural needs is impacting on overall student progress and achievement.
- Students transitioning into Te Ahi Kaikōmako Rolleston School from other schools continue to impact overall progress and achievement.

**Key Ongoing Areas of Analysis**

- ***Note:** In 2020 detailed analysis and interpretation were identified, based on the 2020 Student Progress & Achievement Data & Analysis of Variance Document. These key interpretations were organised into key themes & questions that have been the key areas of focus when identifying and planning key next steps. These themes were then reported against mid-year with the BOT (**2024 Mid-Year Progress & Achievement Report**) and a needs analysis was created for the 2022-2024 Charter. These themes will be reviewed in 2025.*

**Key Themes:**

1. *What is the ongoing impact of COVID-19 and current attendance trends on our students, staff and whānau?*
2. *Are our students dealing with more complex social & behavioural issues? Are our 5yr olds are re-shaping our expectations?*
3. *Although clear steps are being put in place to maximise implementation fidelity, there is a variation of consistency when making a progress and achievement OTJ within our school.....this variation is a canyon between schools! Structured Literacy PD, Maths No Problem PD (2025) and the ongoing implementation of the new NZ Curriculum will continue provide consistency in this area*

- *All Teachers NEED a consistent framework of Teaching and Learning Practice in which to grow their autonomy of practice.*
- *Are we sacrificing building key knowledge through deliberate acts of teaching to prioritise student directed learning?*
- *Are we using the NZ Curriculum to drive the learning direction and therefore student outcomes?*

### Data Analysis
***Due to the new learning requirements and achievement standards of the new English Curriculum 2024-2025 analysis of student progress and achievement data in Writing is incomparable.***

### Writing Schoolwide: New Baseline SNAPSHOT (2025)
**2025 MAIN SCHOOLWIDE AREA OF FOCUS**
**Overall Achievement: 60%** **Overall Progress: 94%**
**Boys: 56%** **Girls: 63%**
**Māori: Achievement: 52%** **Māori Progress: 81%**

### 2025 Target Groups & Learning Targets

**All Students:** 70% (Within/Above) - **60% NOT ACHIEVED (New Curriculum)**
**Year 6 Students:** 65% (Within/Above) - **65% ACHIEVED**
**Year 8 Students:** 65% (Within/Above) - **56% NOT ACHIEVED (New Curriculum)**
**Team STARFISH ANALYSIS** Tracked Students - 100% Students showed learning progress as part of 2025 EOY Review **ACHIEVED (refer STARFISH Analysis Reports)**

*Note 1: Progress is defined as moving at least one achievement sub-level over the course of the year.*

### Data Analysis
***Due to the new learning requirements and achievement standards of the new Mathematics Curriculum 2024-2025 analysis of student progress and achievement data in Maths is incomparable.***

### New Baseline Snapshot (EOY 2025)

**Overall Achievement: 64%** **Overall Progress: 94%**
**Boys: 68%** **Girls: 60%**
**Māori: Achievement: 56%** **Māori Progress: 81%**

### 2025 Target Groups & Learning Targets

**All Students:** 78% (Within/Above) - **64% NOT ACHIEVED (New Curriculum)**
**Māori Students:** 75% (Within/Above) - **56% NOT ACHIEVED (New Curriculum)**
**Team STARFISH ANALYSIS Tracked Students** 100% Students showed learning progress as part of 2025 EOY Review **ACHIEVED (refer STARFISH Analysis Reports)**
**2025 Yr 8 Maths Intervention Students** - 100% Students showed learning progress as part of 2025 EOY Review **ACHIEVED (refer Maths Intervention Report)**

*Note 1: Progress is defined as moving at least one achievement sub-level over the course of the year.*

### Mathematics Self-Review: Analysis & Next Steps

**Key Data Summaries:**

- 2025 EOY Progress & Achievement Summary
- 2025 Mid-Year Progress & Achievement Report
- 2025 eAsTTle Reports - Review
- 2025 eAsTTle Reports – Data
- Yr 7&8 Maths Intervention Report

**Key Contributing Factors**

- ***Due to the new learning requirements and achievement standards of the new English Curriculum 2024-2025 analysis of student progress and achievement data in Reading is incomparable. 2025 Data will act as a new benchmark for ongoing student progress and achievement.***
- Students transitioning into Te Ahi Kaikōmako Rolleston School from other schools continue to impact overall progress and achievement.
- Larger cohorts of students with complex learning/behavioural needs is impacting on overall student progress and achievement.

**Key Ongoing Areas of Analysis**

- ***Note:** In 2020 detailed analysis and interpretation were identified, based on the 2020 Student Progress & Achievement Data & Analysis of Variance Document. These key interpretations were organised into key themes & questions that have been the key areas of focus when identifying and planning key next steps. These themes were then reported against mid-year with the BOT (**2024 Mid-Year Progress & Achievement Report**) and a needs analysis was created for the 2022-2024 Charter.*

**Key Themes:**

1. *What is the ongoing impact of COVID-19 and attendance trends on our students, staff and whānau?*

**Key Indicators of Progress (Refer Reading & Writing Data Analysis Above)**

- ***Due to the new learning requirements and achievement standards of the new English Curriculum (Reading & Writing) 2024-2025 analysis of student progress and achievement data in Reading is incomparable. 2025 Data will act as a new benchmark for ongoing student progress and achievement. Therefore no cohort analysis or comparisons will be made against 2024 Student Progress and Achievement Data***
- Schoolwide Structured Literacy Programme has been implemented with fidelity across the school and data has indicated this is making a significant impact on Reading and Spelling Progress and Achievement.
- 2025 Team STARFISH Analysis Review showed pleasing areas of learning acceleration within a range of targeted students This was particularly notable within Written Language
- Overall e-AsTTle Reading Results shows Te Ahi Kaikōmako Rolleston School students performing consistently above and/or with other norm referenced schools in progress and achievement.
- Year 8 & Maori student achievement in e-AsTTle Reading compares more favourably than school based OTJ data. Data indicates a concerning "long-tail" of achievement in across some cohorts.
- Overall e-AsTTle Writing Results shows Te Ahi Kaikōmako Rolleston School students performing consistently above and/or with other norm referenced schools in both progress and attitude to writing across Yr 1-8 students.
- Maori student achievement in e-AsTTle Writing compares more favourably than school based OTJ data.
- Data indicates a concerning "long-tail" of achievement in across some cohorts.

**Key Indicators of Progress – Structured Literacy Intervention Programme**

- The Structured Literacy Intervention Programme has made a significant difference in accelerating the progress of our Tier 2 & Tier 3 learners. Overall 84% of students exited the programme at their targeted learning level (requiring only ongoing monitoring within normal classroom programmes).

**Next Steps:**

**Reading 2026 Targetted and/or Tracked Groups:**

- **2026 SL Intervention Students**
- **Year 6 Students: 38% (Below/Well Below)**
- **Year 1 Students: 38% (Below/Well Below)**
- **Māori Students: 37% (Below/Well Below)**
- **Team STARFISH ANALYSIS Tracked Students**

**Reading 2026 Accelerated Learning Targetted and/or Tracked Groups:**

- **2026 SL Intervention Students - 50% Students Exiting Programme at Targetted Learning Level/Phase**
- **Year 6 Students: 75% (Within/Above)**
- **Year 1 Students: 75% (Within/Above)**
- **Māori Students: 37% (Below/Well Below)**
- **Team STARFISH ANALYSIS Tracked Students – 100% Students showed learning progress as part of 2026 EOY Review**

**Writing 2026 Accelerated Learning Targetted and/or Tracked Groups:**

- **All Students: 40% (Below/Well Below)**
- **Māori Students: 48% (Below/Well Below)**
- **Year 8 Students: 50% (Below/Well Below)**
- **Team STARFISH ANALYSIS Tracked Students**

**Writing 2026 Accelerated Learning Targets**

- **All Students: 72% (Within/Above)**
- **Māori Students: 63% (Within/Above)**
- **Year 8 Students: 65% (Within/Above)**
- **Team STARFISH ANALYSIS Tracked Students - 100% Students showed learning progress as part of 2026 EOY Review**

**2026 Key Action 1**

Raise student progress and achievement in Written Language **(MAIN LEARNING FOCUS)** and Reading

**2026 Measures of Success**

- Targetted and planned PLD has made a positive impact on Teacher understanding and Student progress and achievement in written language and Reading
- Teachers are consistently implementing English Curriculum Pedagogy (I Do, We Do, You Do) and Writing Revolution approaches, with a particular focus on CSPACE and Narrative Writing and resources
- Written Language observations & feedback review shows an improvement in teacher capabilities & fidelity in Written Lang. pedagogy & practice
- Teachers understand, and are implementing Te Ahi Kaikōmako Rolleston School writing scope and sequence with fidelity
- Ongoing Review of 2026 Team STARFISH Analysis Documents shows links between focussed teaching and learning strategies and approaches increased levels of student progress and achievement against the 2026 annual targets.
- Teachers can hold pedagogical conversations about student learning
- Review of 2026 Annual Target evidence shows a rise in student Learning Progress and Achievement

*2. Are our students dealing with more complex social & behavioural issues? Are our 5yr olds are re-shaping our expectations?*
*3. Although clear steps are being put in place to maximise implementation fidelity, there is a variation of consistency when making a progress and achievement OTJ within our school.....this variation is a canyon between schools!*

- *All Teachers NEED a consistent framework of Teaching and Learning Practice in which to grow their autonomy of practice.*
- *Are we sacrificing building key knowledge through deliberate acts of teaching to prioritise student directed learning?*
- *Are we not using the NZ Curriculum to drive the learning direction and therefore student outcomes?*

**Key Indicators of Progress**

- ***Due to the new learning requirements and achievement standards of the new English Curriculum (Reading & Writing) 2024-2025 analysis of student progress and achievement data in Reading is incomparable. 2025 Data will act as a new benchmark for ongoing student progress and achievement. Therefore no cohort analysis or comparisons will be made against 2024 Student Progress and Achievement Data***
- Overall e-AsTTle Maths Results shows Te Ahi Kaikōmako Rolleston School Yr 4 - 8 students performing consistently at other norm referenced schools.
- Maori student achievement in e-AsTTle Maths compares favourably than school based OTJ data, with the exception of Year 5 Māori Students.
- Female student achievement in e-AsTTle Maths compares is an area of focus in 2026..
- 100% (9 students) showed Accelerated Progress having participated in the Year 7&8 Maths Intervention Programme.

**Key Next Steps**

**2026 Accelerated Learning Targetted and/or Tracked Groups:**

- **All Students: 36% (Below/Well Below)**
- **Māori Students: 37% (Below/Well Below)**
- **Team STARFISH ANALYSIS Tracked Students**
- **2026 Yr 5&6 Maths Intervention Students**
- **2026 Yr 7&8 Maths Intervention Students**

**2026 Accelerated Learning Targets**

- **All Students: 70% (Within/Above)**
- **Māori Students: 70% (Within/Above)**
- **Team STARFISH ANALYSIS Tracked Students 100% Students showed learning progress against the MNP "Non-Negotiables"**
- **2026 Yr 5&6 Maths Intervention Students - 100% Students showed learning progress against the MNP "Non-Negotiables"**
- **2026 Yr 8 Maths Intervention Students - 100% Students showed learning progress against the MNP "Non-Negotiables"**

**2026 Key Action 1**

Staff embed the "Maths No Problem "approach with growing confidence and fidelity which is evidenced through student progress and achievement

**Measures of Success**

- Staff are implementing MNP PLD into their Mathematics Teaching and Learning Programmes
- MNP "Non-Negotiables" have been planned and shared with staff
- Targetted staff have received targetted PLD and resources to confidently teach the "Maths No Problem" Programme with fidelity.
- Key staff are exploring journalling strategies as part of the MNP pedagogy and practice

**2026 Key Action 2**
Review and sustain Schoolwide Structured Literacy programmes with fidelity

**Measures of Success**
- Ongoing staff induction and alignment with other initiatives (eg ESOL) into Structured Literacy Spelling, Reading and Writing PLD sustains current levels of fidelity and student progress and achievement.
- MOE Phonics Assessment is ready to be fully implemented in 2026.
- Reading/Spelling or Writing observation and feedback review shows an improvement in teacher capabilities and fidelity in English Curriculum pedagogy & practice
- Structured Literacy Intervention Programme shows an acceleration in targetted student progress and achievement
- Staff evaluations on the professional impact of Structured Literacy PLD through PLG Documentation and/or collected staff voice

**Key Action 3**
Developing implementation of the refreshed English Curriculum with a specific focus on Critical Analysis and Oral Language

**Measures of Success**
- Ongoing staff induction and alignment with other initiatives (eg ESOL) into Structured Literacy Spelling, Reading and Writing PLD sustains current levels of fidelity and student progress and achievement.
- MOE Phonics Assessment is ready to be fully implemented in 2026.
- Reading/Spelling or Writing observation and feedback review shows an improvement in teacher capabilities and fidelity in English Curriculum pedagogy & practice
- Structured Literacy Intervention Programme shows an acceleration in targetted student progress and achievement
- Staff evaluations on the professional impact of Structured Literacy PLD through PLG Documentation and/or collected staff voice

**Key Action 4**
Provide opportunities for our community to understand and support their children's progress in English (Reading, Spelling & Writing)

**Measures of Success**
- Senior Management have explored the SMART Tool and PAT's and established systems, PLD and guidelines for 2027 implementation.
- Staff and whānau understand the new aspects of the 2026 Reporting requirements
- Systems, PLD and guidelines have been established to begin the Implementation of all regulatory assessment and reporting guidelines
- Teachers can hold pedagogical conversations about student learning and show increased levels of mastery against the MNP "Non-Negotiables"

**2026 Key Action 2**
Developing implementation of the refreshed Mathematics Curriculum within all teaching and learning programmes.

**Measures of Success**
- Consistent schoolwide systems, programmes and resources have been reviewed and documented to support implementation of revised Maths Curriculum (planning, pedagogy & practice, assessment & reporting)
- Staff evaluations on the professional impact of MOE PLD through PLG Documentation and/or collected staff voice.
- Yr 5&6 MOE Maths Trial Intervention Programme shows an acceleration in targetted student progress and achievement
- Yr 7&8 Maths Trial Intervention Programme shows an acceleration in targetted student progress and achievement

**2026 Key Action 3**
Create a DRAFT Schoolwide Common Code of Culturally Responsive Pedagogy

**Measures of Success**
- A DRAFT Schoolwide Common Code of Culturally Responsive Pedagogy has been created (Term 4)

## 2025 ANNUAL REPORT COMPLIANCE STATEMENTS

| Giving effect to Te Tiriti o te Waitangi | 2025 Kiwisport Funding | 2025 EEO Statement |
|---|---|---|
| As part of our ongoing commitment to ensure we give effect to Te Tiriti o Waitangi the following actions have been prioritised within our Annual Implementation Plan:<br><br>Maori Language Strategy Plan Tracking Sheet<br>Te Reo WST_Goals Actions Reflections_2025<br><br>Term 1 - Term 1 Staff Meeting focussed on development of staff Te Reo Māori.<br>Term 1 - Development of slides answering questions about tikanga and practices<br><br>Term 2 Ako-ā-kākā slideshow shared to all staff, modelled at Monday staff meeting, offers made to support in class.<br>Term 2/3/4: New karakia and waiata used in Monday meetings and staff meetings so that staff can learn them too, anecdotal evidence of staff using these in their classrooms<br>Term 3: Te Wiki o te Reo Māori choice boards offered to staff to use in classes<br>Term 3: Whānau reo evening supported positively by many staff on the day<br>Term 3/4: school haka taught in whole school assembly | **2025 Kiwisport Entitlement - $ 11,678.04**<br><br>**2025 KiwiSport Funding** was used to promote the following incentives and programmes:<br><br>• Employment of a dedicated Sports Co-ordinator to promote, organise and run a range of sporting events. 2025 Budget - $14,784<br><br>• Purchasing of additional sporting equipment 2025 Budget - $6,000<br><br>• Total Expenditure: $20,784.00 | All 2025 staff appointments were made as per Rolleston School EEO policy and procedures. No appointment or employment issues arose throughout the 2025 school year. |

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|---|---|---|
| Ngā Ra o te wiki slideshow shared to staff re maramataka<br>Using songs with reo māori in school assemblies | | |

**2026 Annual Implementation Business as Usual**

- Implement Beginning Teacher and Mentoring Programme – 2024 New Staff ACTIONED
- Student achievement data will be analysed and used to improve teaching and learning through Team STARFISH Analysis ACTIONED
- Review and implement ongoing systems and protocols with Learning Support Co-ordinator and revised SENCO roles ACTIONED
- Report to BOT Student Progress & Achievement Data Reports ACTIONED
- Implement EOTC procedures ACTIONED
- School Health & Safety registers are regularly updated, reviewed and reported to the BOT (First Aid, Medical, Hazards, Property etc.) ACTIONED
- Pastoral, Learning Support, Medical & Behavioural HERO Pages stored and reported on HERO (Linc-Ed.) ACTIONED
- Implement the Te Ahi Kaikōmako Rolleston School policy and procedures three year review schedule – (Refer 2025 Review Schedule) ACTIONED
- Ongoing BOT Training ACTIONED
- School continues to meet all legislative requirements ACTIONED
- Oversee and implement School Property Plan Process ACTIONED
- Strong financial position is reported monthly, audited and maintained ACTIONED
- Financial priorities reflect key strategic areas ACTIONED