Karaka School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Ministry Number:	1325
Principal:	Anna Powrie
School Address:	12 Blackridge Rd, RD1 Papakura
School Postal Address:	12 Blackridge Rd, RD1 Papakura
School Phone:	09 294 8166
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Accountant / Service Provider:	School Finance Hub

Karaka School

Annual Report - For the year ended 31 December 2025

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Karaka School
Statement of Responsibility
For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual report and the judgements used in the 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.

Sarah Sutherland	Anna Powrie
Full Name of Presiding Member	Full Name of Principal
Signed by: Sarah 3CE912607269401...	DocuSigned by: Anna Powrie 31DC9065F0E1460...
Signature of Presiding Member	Signature of Principal
30 May 2026	30 May 2026
Date:	Date:

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

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	2,485,093	2,260,070	2,460,336
Locally Raised Funds	3	331,188	195,320	326,830
Interest		27,603	40,000	48,559
Total Revenue		2,843,884	2,495,390	2,835,725
Expense				
Locally Raised Funds	3	139,088	21,600	122,970
Learning Resources	4	2,145,234	1,793,695	2,006,982
Administration	5	167,731	161,142	164,330
Interest		1,186	800	987
Property	6	594,585	546,500	655,809
Loss on Disposal of Property, Plant and Equipment		755	-	158
Total Expense		3,048,579	2,523,737	2,951,236
Net (Deficit) for the year		(204,695)	(28,347)	(115,511)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(204,695)	(28,347)	(115,511)

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

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

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		1,225,028	1,225,028	1,340,539
Total comprehensive revenue and expense for the year		(204,695)	(28,347)	(115,511)
Equity at 31 December		1,020,333	1,196,681	1,225,028
Accumulated comprehensive revenue and expense		1,020,333	1,196,681	1,225,028
Equity at 31 December		1,020,333	1,196,681	1,225,028

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.

Karaka 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	101,081	263,498	160,388
Accounts Receivable	8	184,360	160,000	158,264
GST Receivable		14,511	15,000	16,041
Prepayments		17,362	10,000	9,680
Inventories	9	582	500	728
Investments	10	510,197	500,000	712,064
Funds Receivable for Capital Works Projects	16	12,818	-	989
		840,911	948,998	1,058,154
Current Liabilities				
Accounts Payable	12	231,711	189,500	245,670
Revenue Received in Advance	13	3,957	3,000	8,863
Provision for Cyclical Maintenance	14	39,500	-	12,288
Finance Lease Liability	15	5,207	5,207	5,629
Funds held for Capital Works Projects	16	-	-	31,833
		280,375	197,707	304,283
Working Capital Surplus/(Deficit)		560,536	751,291	753,871
Non-current Assets				
Property, Plant and Equipment	11	570,686	559,250	572,750
		570,686	559,250	572,750
Non-current Liabilities				
Provision for Cyclical Maintenance	14	104,510	107,481	95,672
Finance Lease Liability	15	6,379	6,379	5,921
		110,889	113,860	101,593
Net Assets		1,020,333	1,196,681	1,225,028
Equity		1,020,333	1,196,681	1,225,028

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

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		583,386	490,070	549,984
Locally Raised Funds		316,502	164,857	320,310
Goods and Services Tax (net)		1,530	1,041	2,150
Payments to Employees		(585,829)	(402,007)	(474,432)
Payments to Suppliers		(460,330)	(120,041)	(397,160)
Interest Paid		(1,186)	(800)	(987)
Interest Received		32,864	40,098	48,194
Net cash from/(to) Operating Activities		(113,063)	173,218	48,059
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(97,711)	(66,500)	(119,260)
Purchase of Investments		-	-	(41,576)
Proceeds from Sale of Investments		201,867	33,974	-
Net cash from/(to) Investing Activities		104,156	(32,526)	(160,836)
Cash flows from Financing Activities				
Finance Lease Payments		(6,738)	(6,738)	(7,426)
Funds Administered on Behalf of Other Parties		(43,662)	(30,844)	31,833
Net cash from/(to) Financing Activities		(50,400)	(37,582)	24,407
Net increase/(decrease) in cash and cash equivalents		(59,307)	103,110	(88,370)
Cash and cash equivalents at the beginning of the year	7	160,388	160,388	248,758
Cash and cash equivalents at the end of the year	7	101,081	263,498	160,388

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

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

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

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

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

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

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

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

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

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

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

j) Property, Plant and Equipment
Land and buildings owned by the Crown are excluded from these financial statements. The Board’s use of the land and buildings as ‘occupant’ is based on a property occupancy document.

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

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

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

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

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

The estimated useful lives of the assets are:

Buildings - School	100 years
Board Owned Buildings	40 years
Furniture and equipment	4-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

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

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

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

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

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

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

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

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

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

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

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

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

The School carries out painting maintenance of the whole school over a 8-12 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

Two buildings have extended cycles of 15 to 22 years due to weathertightness issues being addressed.

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	585,912	490,070	541,448
Teachers' Salaries Grants	1,514,198	1,380,000	1,494,014
Use of Land and Buildings Grants	381,869	390,000	422,692
Other Government Grants	3,114	-	2,182
	2,485,093	2,260,070	2,460,336

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Revenue	$	$	$
Donations and Bequests	74,085	70,920	75,233
Fees for Extra Curricular Activities	102,004	1,500	86,485
Trading	572	500	1,512
Fundraising and Community Grants	63,362	50,000	70,334
Other Revenue	91,165	72,400	93,266
	331,188	195,320	326,830
Expense			
Extra Curricular Activities Costs	123,407	10,600	99,454
Trading	69	-	1,416
Fundraising and Community Grant Costs	15,612	11,000	22,100
	139,088	21,600	122,970
Surplus / (Deficit) for the year Locally Raised Funds	192,100	173,720	203,860

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	23,583	22,150	41,126
Information and Communication Technology	15,014	18,000	16,460
Employee Benefits - Salaries	1,966,287	1,644,500	1,837,741
Staff Development	40,174	28,200	29,519
Depreciation	99,020	80,000	80,373
Other Learning Resources	1,156	845	1,763
	2,145,234	1,793,695	2,006,982

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	12,044	12,032	10,431
Board Fees and Expenses	12,095	8,000	7,148
Other Administration Expenses	27,743	25,690	30,004
Employee Benefits - Salaries	99,805	99,500	101,063
Insurance	8,124	8,000	8,052
Service Providers, Contractors and Consultancy	7,920	7,920	7,632
	167,731	161,142	164,330

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	34,502	34,000	34,502
Cyclical Maintenance	53,185	18,000	8,984
Heat, Light and Water	30,474	26,000	54,708
Repairs and Maintenance	24,668	13,000	61,296
Use of Land and Buildings	381,869	390,000	422,692
Employee Benefits - Salaries	38,406	38,500	39,714
Other Property Expenses	31,481	27,000	33,913
	594,585	546,500	655,809

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	101,081	263,498	160,388
Cash and cash equivalents for Statement of Cash Flows	101,081	263,498	160,388

Of the $101,081 Cash and Cash Equivalents, $3,957 of Revenue Received in Advance is held by the School, as disclosed in Note 13.

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	21,897	10,000	10,687
Interest Receivable	4,837	10,000	10,098
Teacher Salaries Grant Receivable	157,626	140,000	137,479
	184,360	160,000	158,264
Receivables from Exchange Transactions	26,734	20,000	20,785
Receivables from Non-Exchange Transactions	157,626	140,000	137,479
	184,360	160,000	158,264

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Stationery	582	500	728
	582	500	728

10. Investments
The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	510,197	500,000	712,064
Total Investments	510,197	500,000	712,064

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

11. Property, Plant and Equipment

2025	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
	$	$	$	$	$	$
Buildings	105,443	20,356	-	-	(1,720)	**124,079**
Building improvements	145,868	11,810	-	-	(5,851)	**151,827**
Furniture and Equipment	231,000	41,166	-	-	(53,509)	**218,657**
Information and Communication Technology	72,531	16,148	-	-	(30,340)	**58,339**
Leased Assets	10,320	6,774	-	-	(6,563)	**10,531**
Library Resources	7,588	1,457	(755)	-	(1,037)	**7,253**
	572,750	97,711	(755)	-	(99,020)	**570,686**

The net carrying value of furniture and equipment held under a finance lease is $10,531 (2024: $10,320)

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

	2025 Cost or Valuation	**2025 Accumulated Depreciation**	**2025 Net Book Value**	**2024 Cost or Valuation**	**2024 Accumulated Depreciation**	**2024 Net Book Value**
	$	**$**	**$**	**$**	**$**	**$**
Buildings	672,163	(548,084)	**124,079**	651,806	(546,363)	**105,443**
Building Improvements	241,285	(89,458)	**151,827**	229,475	(83,607)	**145,868**
Furniture and Equipment	746,536	(527,879)	**218,657**	705,370	(474,370)	**231,000**
Information and Communication Technology	279,555	(221,216)	**58,339**	263,407	(190,876)	**72,531**
Leased Assets	19,552	(9,021)	**10,531**	21,510	(11,190)	**10,320**
Library Resources	28,411	(21,158)	**7,253**	29,933	(22,345)	**7,588**
	1,987,502	(1,416,816)	**570,686**	1,901,501	(1,328,751)	**572,750**

12. Accounts Payable

	2025 Actual	**2025 Budget (Unaudited)**	**2024 Actual**
	$	**$**	**$**
Creditors	35,473	20,000	71,022
Accruals	12,076	12,000	10,894
Banking Staffing Overuse	5,058	-	9,268
Employee Entitlements - Salaries	172,653	152,000	149,133
Employee Entitlements - Leave Accrual	6,451	5,500	5,353
	231,711	189,500	245,670
Payables for Exchange Transactions	231,711	189,500	245,670
	231,711	189,500	245,670

The carrying value of payables approximates their fair value.

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	-	1,430
Other revenue in Advance	3,957	3,000	7,433
	3,957	3,000	8,863

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	107,960	95,672	98,976
Increase/(decrease) to the Provision During the Year	53,185	18,000	8,984
Use of the Provision During the Year	(17,135)	(6,191)	-
Provision at the End of the Year	144,010	107,481	107,960
Cyclical Maintenance - Current	39,500	-	12,288
Cyclical Maintenance - Non current	104,510	107,481	95,672
	144,010	107,481	107,960

In accordance with the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property Plan.

15. 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	6,010	5,207	6,407
Later than One Year	7,021	6,379	6,486
Future Finance Charges	(1,445)	-	(1,343)
	11,586	11,586	11,550
Represented by			
Finance lease liability - Current	5,207	5,207	5,629
Finance lease liability - Non current	6,379	6,379	5,921
	11,586	11,586	11,550

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

16. Funds Held for Capital Works Projects

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

2025	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
SIP Hardcover Canopy Income	(989)	-	989	-	-
Blks 1-5, A,B,E Roof, Clearlite & Gutter Replacement	31,833	-	(31,833)	-	-
Security System & Acoustic Wall Covering	-	-	(12,818)	-	(12,818)
Irrigation Field Project #253594	-	14,053	(14,053)	-	-
Totals	30,844	14,053	(57,715)	-	(12,818)

Represented by:	
Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(12,818)
	(12,818)

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
SIP Hardcover Canopy Income	(989)	-	-	-	(989)
Blks 1-5, A,B,E Roof, Clearlite & Gutter Replacement	-	85,606	(53,773)	-	31,833
Drainage Project	-	28,464	(28,464)	-	-
Switchboard Project	-	13,416	(13,416)	-	-
Totals	(989)	127,486	(95,653)	-	30,844

Represented by:	
Funds Held on Behalf of the Ministry of Education	31,833
Funds Receivable from the Ministry of Education	(989)
	30,844

17. Related Party Transactions

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

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

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	2,560	2,310
Leadership Team		
Remuneration	691,654	659,837
Full-time equivalent members	6	6
Total key management personnel remuneration	694,214	662,147

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (2 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	-	1 - 5
Termination Benefits	-	-

Other Employees
The number of other employees with remuneration greater than $100,000 was in the following bands:
The disclosure for 'Other Employees' does not include remuneration of the Principal.

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	2.00	2.00
110 - 120	1.00	1.00
120 - 130	1.00	1.00
	4.00	4.00

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

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

Karaka School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2025

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

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

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

21. Commitments
(a) Capital Commitments
As at 31 December 2025, the Board has entered into no contract agreements for capital works. (2024: Nil)

(b) Operating Commitments
As at 31 December 2025, the Board has no operating commitments. (2024: Nil)

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Financial assets measured at amortised cost	$	$	$
Cash and Cash Equivalents	101,081	263,498	160,388
Receivables	184,360	160,000	158,264
Investments - Term Deposits	510,197	500,000	712,064
Total financial assets measured at amortised cost	795,638	923,498	1,030,716
Financial liabilities measured at amortised cost			
Payables	231,711	189,500	245,670
Finance Leases	11,586	11,586	11,550
Total financial liabilities measured at amortised cost	243,297	201,086	257,220

23. Events After Balance Date
There were no significant events after the balance date that impact these financial statements.

Independent Auditor's Report

RSM Hayes Audit

Level 19, 125 Queen Street,
Auckland CBD, Auckland 1010

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www.rsmnz.co.nz

To the readers of Karaka School's Financial statements For the year ended 31 December 2025

The Auditor-General is the auditor of Karaka School. The Auditor-General has appointed me, Brendon Lyon, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on pages 1 to 18, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as the Members of the Board, Annual Plan and Analysis of variance, Statement on how the school has given effect to Te Tiriti o Waitangi, Kiwi Sport funding, Statement of compliance with employment policy and Strategic Implementation Plan. 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 Members of the Board, Annual Plan and Analysis of variance, Statement on how the school has given effect to Te Tiriti o Waitangi, Kiwi Sport funding, Statement of compliance with employment policy and Strategic Implementation Plan.

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, Karaka School.

Brendan Lyon
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Karaka School

Members of the Board

For the year ended 31 December 2025

Name	Position	How position Gained	Term Expired/Expires
Lisa Tate	**Presiding Member**	BOT Election 10/8/22	August 2025
Tyrone Riley	**Deputy Presiding Member**	BOT Election 10/8/22	August 2025
Hayley Govorko	BoT Member	BOT Election 10/8/22	August 2025
Sarah Sutherland	BoT Member	BOT Election 10/8/22	August 2025
John Dyer	Staff Rep	BOT by election 15/03/2023	
Anna Powrie	Principal	***Started 24/04/2023***	
Lynne Fell	Secretary		

BoT Election 2025 - Election Day 10/09/2025 - only 5 nominations received when closed on 6/8/25 so BoT took office 7 days later on 13/8/25

Sarah Sutherland	**Presiding Member**	BOT Election 13/8/25	August 2028
Brad Harvey	**Deputy Presiding Member**	BOT Election 13/8/25	August 2028
Natalie Allan	BoT Member	BOT Election 13/8/25	August 2028
Harj Dhindsa	BoT Member	BOT Election 13/8/25	August 2028
Chloe Gotty	BoT Member	BOT Election 13/8/25	August 2028
John Dyer	Staff Rep	BOT Election 13/8/25	August 2028
Anna Powrie	Principal	***Started 24/04/2023***	
Lynne Fell	Secretary		

Karaka School

EMBRACING LEARNING. BUILDING RESILIENCE. ACHIEVING EXCELLENCE.

"Ka whangaia, ka tupu, ka puawai."

Annual Reporting requirements 2025/2026

Karaka School Annual Plan 2026

With the new Strategic Planning Cycle not due to be completed and sent through to the MoE until the start of 2027, we have decided to create an appendix to our current Strategic Plan for the 2026 school year as outlined below. Having carried out consultation and gaining feedback from key stakeholders such as ERO, staff, the Board, and the wider community (including extensive consultation with our Māori whānau), we have determined that our first goal around 'Whakawhānaungatanga - To Connect' (Strengthening Connections and Partnerships in Learning) has been achieved.
With a number of further actions identified as not yet completed in working towards achieving our second and third goals ('Whakamana - To Empower' and 'Ako - To Learn'), the focus for our 2026 Annual Planning will focus on these as outlined in the table below.

This has resulted in our second goal around developing the capacity of kaiako being split into:
Part A (Middle Leadership development)
and Part B (practice and pedagogy of all teachers).

Our Vision: Embracing Learning, Building Resilience, Achieving Excellence	**Our Values:** Learning, Excellence, Adaptability, Respect, Nurture	**Our Whakatauki:** Ka whangaia, ka tupu, ka puawai That which is nurtured blossoms and grows
Strategic Goal 2 - Part A **Whakamana - To empower** Develop the leadership capabilities of middle and senior leaders	**Strategic Goal 2 - Part B** **Whakamana - To empower** Strengthen practice and pedagogy of all kaiako	**Strategic Goal 3** **Ako - To Learn** Develop a culturally responsive local curriculum that reflects Te Mātaiaho and community aspirations

Karaka School Annual Plan 2026

To empower - Whakamana - Part A and Part B Alignment to NELP (1, 2, 3)					
Initiative (Goal #2)	**Our Actions**	**Responsibility**	**Timing/ Resourcing**	**Measures of Success**	**Input from SLT, Middle Leaders and Teachers** Term 1 Review Term 2 Review End of Term 3/Mid Term 4 Review
Part A Develop the leadership capabilities of middle and senior leaders	• Leadership Team to continue with Leadership PLD with Learning Architects (4 x full day workshops and scheduled follow up sessions) • Participate in the Papakura Cluster Middle Leadership Workshops (1 x per term) • Learning Architects to work closely with DP throughout the year • Regular 1-1 coaching meetings scheduled throughout the year (Principal/DP; DP/Team Leaders) focused on structured approaches to learning and engaging with the new curriculum	SLT, Team Leaders, Curriculum Leaders Team Leaders Deputy Principal SLT, Team Leaders Team Leaders Team Leaders Curriculum Leaders	All year Cost for Leadership PLD (PLD Budget) Release for coaching sessions as needed Staff and Board Meeting time allocated	• Effective leadership across the school that improves learner outcomes • Teacher practice is lifted across all teams • Leadership Team operates efficiently and cohesively • Coaching becomes embedded • Refreshed curriculum remains top	

	• Present Team Student Achievement Report to the Board 2 x per year (each TL) • Lead Team data inquiries and report back to both the staff and Board • Curriculum Leaders (x 2) to engage with Leadership PLD			priority for 2027 PLD	
Part B Strengthen practice and pedagogy of all Kaiako	• New/returning teachers + LAT holders complete PLD for Structured Literacy and Structured Maths • Continue to implement and embed pedagogies and programmes as a result of PLD • Continued work by Curriculum Teams (Maths, Literacy and Cultural) • Reflect on new learning through regular coaching sessions with Mentor/Team Leader • Adapt and refine assessment, and moderation and reporting processes in line with curriculum changes • Science of Learning evident in all planning and programmes • Assessment for Learning strategies continue to be a	New/returning teachers + LAT holders All staff Curriculum Leaders All staff SLT, Curriculum and Team Leaders All kaiako	Term 1 All year All year All year Terms 1&2 Terms 3&4	• Teacher content knowledge of structured approaches to Literacy and Maths improved • New programmes implemented and embedded • Assessment processes are robust and informative • SoL and AFL strategies consistent across the school • Quality induction and transition programmes in place for new staff	

	core part of pedagogy and practice • Ensure robust induction processes are in place for new teachers (with a focus on AFL strategies)				
To learn - Ako [Alignment to NELP (1, 2, 4)]					
Initiative (Goal #3)	**Our Actions**	**Responsibility**	**Timing/ Resourcing**	**Measures of Success**	
Develop a culturally responsive local curriculum that reflects Te Mātaiaho and community aspirations	• Reorganising and streamlining our Digital Platform (Google Drive) • Continue to provide opportunities for teachers to participate in PLD to further develop understanding of the refreshed curriculum • Develop and refine key documentation for our Karaka School Curriculum Framework • Continue to implement culturally responsive practices across the school • Ensure all documentation is reflected on our school website	SLT - Anna/John Team Leaders Team Leaders Curriculum Leaders All teachers SLT Leadership Team Cultural Leader All kaiako SLT	Terms 1 & 2 All year All year All year Terms 1&2	• Quality teaching and learning is evident and reflects the kaupapa of Te Mātaiaho and the curriculum refresh • Well documented curriculum framework is developed and shared • Strong tikanga and Te Reo Māori evident in all learning spaces	

Achievement Targets 2026	
Writing	
Target	**2026 Year 2:** To have 80% or more of our Year 2 students heading into Year 3 having attained similar achievement results in Reading to that of the rest of the school
Why	The 2025 achievement data shows that the Yr 2 cohort had the largest number of students working below expectation in Reading (29%)
Reading	
Target	**2026 Years 3&4 boys:** To have 80% or more of our Year 3&4 boys achieving At or Above expectation in Writing by the end of the year, which will decrease the gender gap in Writing overall
Why	The 2025 achievement data shows a disproportionate number of boys achieving below expectation compared to girls (24% compared to 7%)
Maths	
Target	2026 Years 7&8: To have 80% or more of our Intermediate students achieving At or Above expectation in Maths by the end of the year as part of their preparation for secondary education.
Why	The 2025 achievement data shows that the Yrs 7&8 cohort has the largest number of students working below expectation in Maths (Yr 7 - 28%; Yr 8 - 40%). We want to set our Intermediate learners up so they are well prepared for Mathematics at secondary level and beyond

Karaka School Analysis of Variance 2025

STRATEGIC AIMS	FOCUS PLANNED ACTIONS
Strategic Goal One: Strengthen connections and partnerships in learning	**We will:** ● Schedule termly events to strengthen connections with our community (Community Picnics/House Days/Curriculum Evenings/Team information sessions/Cultural Day) ● Review the way the school is utilising HERO to ensure parents are fully informed about their child's progress and achievement. Continue to strengthen opportunities for parents to engage with learning and reporting through HERO ● Host whānau hui and fono at least twice a year to ensure Māori and Pasifika voice is included in decision making. ● Plan and host a Cultural Hui to gather the voice of all our school cultures to ensure all cultures feel included and celebrated ● Create leadership roles for Student Cultural Leaders and student led groups - eg Pasifika Group, Indian Dance, Asian Dance ● Educate and update whānau on changes to National Curriculum and class programmes ● Work with relevant staff and whānau to review and refine attendance procedures (in order to lift attendance). Adopt STAR (Stepped Attendance Response Plan). ● Continue to educate and support teachers and whānau around attendance priorities (particularly those families with attendance rates <%90)
Strategic Goal Two: a) Develop the leadership capabilities of middle and senior leaders	● Leadership Team to complete the Strengths Based Leadership PLD through Learning Architects ● Regular 1-1 coaching meetings scheduled throughout the year (Principal/DP; DP/Team Leaders) focused on structured approaches to learning and engaging with the new curriculum ● Refine systems and processes within our PGC cycle ● Create curriculum leadership roles
b) Strengthen practice and pedagogy of all Kaiako	● Engage with with PLD for Structured Literacy and Structured Maths ● Implement pedagogies and programmes as a result of the PLD ● Establish Curriculum Teams

Strategic Goal Three: Develop a culturally responsive local curriculum that reflects Te Mātaiaho and community aspirations	• Reflect on new learning through regular coaching sessions with Mentor • Adapt and refine assessment, and moderation and reporting processes in line with curriculum changes • Review, refine and relaunch AFL at Karaka School • Ensure robust induction processes are in place for new teachers (with a focus on AFL strategies) • Reorganising and streamlining our Digital Platform (Google Drive) • Continue to provide opportunities for teachers to participate in PLD to further develop understanding of National and Local curriculum • Develop and refine key documentation for our Karaka School Curriculum • Continue to implement culturally responsive practices across the school • Ensure all documentation is reflected on our school website

Actions: What did we do?	**Outcomes:** What happened/ Evidence?	**Reasons for variance** Why did it happen?	**Evaluation:** Where to next?
Strengthen connections and partnerships in learning	• Parent Curriculum Evening held in Term 1 + 'Meet the Teacher' sessions • Termly team newsletters/overviews • 'Transition to School' parent sessions held each term • Yr 5-8 Camp parent sessions • Production (ECE and Summerset invited) • Penpals (Summerset visits) throughout the year with the Middle Team • PTA discos • Pōwhiri held each term to welcome new students, whanau and staff • Pink Shirt Day 2025 • PTA Quiz Night held mid year • Sports Camp - Yr 7&8 • Junior team had community members in to help with Poi making for Matariki	Having carried out consultation and gaining feedback from key stakeholders such as ERO, staff, the Board, and the wider community (including extensive consultation with our Māori whānau), we have determined that our first goal around 'Whakawhānaungatanga - To Connect' (Strengthening Connections and Partnerships in Learning) has been achieved.	Remove from the 2026 Annual Plan (monitor to ensure things that have been embedded do not 'drop away')

	• Middle team - Garden to Table programme • Whole School Cultural Day • 3 Way Conferences Terms 1 and 3 • Staff enrolled in ongoing HERO PLD • Posts now have comments enabled on HERO (more interactive SMS system) • Parent Feedback Surveys - Ag Day Funds and Cultural Survey - lots of parent engagement • ERO Review - May 2025 • Parent and staff Cultural surveys sent out • Consultation with Māori families • Cultural Leader presented parent feedback to staff and SLT shared with the Board • Cultural Leaders selected - taken to Polyfest as start of year inspiration • Cultural Leaders helped organise Matariki celebrations and taught classes a Sasa for Samoan Language Week • Matariki Sharing Assembly + Middle Team made Matariki Soup for the whole school • Cultural Leaders planning and running lessons across the school • Term overviews, updates sent home each term to parents • Term 1 2026 - Parent Information Evening booked (Julie Schumacher) • Attendance celebrations @ Good News Call and via HERO, students celebrated for high attendance levels at assemblies • Attendance Management Plan developed by SLT, shared with Staff, approved by Board		
Develop the leadership capabilities of middle and senior leaders	• Completed Strengths Based PLD - with Rob • Held 1-1 Coaching sessions throughout the year • Modified PGC model introduced for all kaiako • Mentor/Coaching Sessions - DP with Team Leaders • Curriculum Leader roles established	Team Leaders have all participated in the leadership PLD through Learning Architects and The Education Group. We have created agreed Job Descriptions that ensure clarity for both Team	Leadership PLD scheduled 2026 • Learning Architects • The

Strengthen practice and pedagogy of all Kaiako	• Curriculum team Meetings • Review of inquiry cycles heading into 2026 (linked to PGC) • PLD at Staff Meetings • Regular observations/feedback • Participation in ERO review • Yr 3-8 teachers completed the MoE funded Structured Literacy PLD days with Gemma • Observations and in class modelling for Juniors + Yrs 3-8 teachers/classes re The Code • Maths PLD Day - MoE facilitators • Term 2 TOD - Maths • Oxford Maths PLD (lead teachers) • AI PLD sessions run through RTLB • First Aid Training - all staff • RPKA Mini-Meets • Coaching sessions linked to Maths/Literacy • AFL staff meetings - in house and with The Education Group • Continued PLD at Staff Meetings re AfL, Oxford Maths, Structured Literacy	Leaders and teachers as to their key tasks. The next step is to continue to use this learning to enhance practice across their teams, with a positive impact on student progress and achievement. Teachers have engaged in PLD around STructured Literacy and Maths approaches. We have also continued to work on AfL and Science of Learning through sessions with The Education group and Curriculum Leaders. This work remains a priority for 2026, along with the review and refinement of assessment and reporting processes.	Education Group • Papakura Principals Association Cluster AfL and SoL practices a key component of the 2026 PLD plan Induction processes to become a focus for 2026
Develop a culturally responsive local curriculum that reflects Te Mātaiaho and community aspirations	• PLD - Maths, Literacy, AI in Education, Assessment for Learning, Oxford Maths webinars • Annual Reporting and Review • ERO Review/Report shared • Survey sent out for staff to complete from the Cultural Team re baseline data • Paepae bench - implemented in all classes • Staff members sharing/leading Te Reo resources regularly at Staff Meetings • Te Reo resources being shared in the weekly school newsletter • Kapa Haka is strong • Annual Reporting + ERO report on website	Lots of new learning amidst the continued roll out of new curriculum, assessment and reporting has had an impact on progress. This is likely to continue in 2026 and beyond.	Website needs updating inline with curriculum changes Access to documents in the Shared Drives needs reviewing/ updating Staff induction needs strengthening

Annual Targets

Each year schools set achievement targets in each of the core learning areas: Reading, Writing and Mathematics. These targets are set through the analysis of the previous year's data. These targets are presented to, discussed and approved by the Board before being sent to the MoE. Class teachers use these targets alongside their class data to establish target groups and undertake inquiry into their practice, in order to raise the achievement of students.

READING **2025 Years 1&2:** To maintain the shifts in the Junior Reading achievement data and achieve over 80% of students achieving at or above expectation for their year level. **WHY?** **Based on the 2023 EOY data:** The EOY 2023 data showed that there was a significant gap between the reading achievement of Yr 1&2 compared to other year levels. A lot of work went into this throughout 2024 as new assessments were introduced and teachers engaged with a new Structured Literacy approach (LLLL). Embedding of this programme and the related assessments needs to be a focus in 2025 to ensure our Junior Reading data maintains the shifts that were made. **Writing** 2025 Years 5&6: To accelerate the progress of the learners in Years 5&6 to attain parity	**Result:** 79.1% of Yr 1&2 students achieved the target. **Analysis:** While the combined total narrowly missed the 80% mark, the Year 1 cohort performed exceptionally well at 90% At or Above. The Year 2 cohort (69.6% At/Above) remains an area for continued focus in 2026 to ensure the momentum from Year 1 is maintained. • All teachers have undergone the 3 days of MoE funded Structured Literacy PLD with GEM Literacy. The Little Learners Love Literacy programme was introduced late 2024 with a selected group of target students and was rolled out across the entire Junior school in 2025. Teachers were also administering the LLLL phonics assessments to gather timely data in an ongoing way. • Our Structured Literacy Intervention Teacher has been working alongside Tier 2 and Tier 3 learners this year and this has also had a beneficial impact on our Junior and Middle Team achievement data. • All teachers feel their content knowledge in this area has greatly improved - this would have also had a beneficial impact in the rest of the classroom programme. • We are still determining how the LLLl programme aligns with the new 'Phases of Learning' in the refreshed curriculum. Note - Literacy assessments will continue to be an area of focus in 2026 as we shift into the new era of assessment and reporting. The MoE Phonics checks will be administered at 20 and 40 weeks, which will also have an impact on reporting in terms of process and timeframe. **Result:** 81.1% of Yr 5&6 students achieved the target. **Analysis:** This target was successfully met. Year 5 students reached 78.8%, and Year 6 students reached 85%, showing that the structured approach to literacy implemented in the Middle and Senior teams is having a positive impact on achievement.

with 'All Students' and have over 75% achieving At or Above expectation. **WHY?** **Based on the 2023 EOY data:** The EOY 2024 data shows that these two cohorts have the lowest achievement levels in Writing across the school. This impacts on both the Middle and Senior Teams who are starting to engage in a more structured approach to Literacy. This will be a major focus for both teams throughout 2025.	The year we implemented The Code in Years 3-8. This has increased consistency, reduced cognitive load by providing clear routines and structures, and has had a targeted focus on spelling and vocabulary. By the end of the year, boys were evenly represented across all achievement levels, indicating that writing outcomes are no longer disproportionately weighted by gender. This is a positive shift and suggests that the strategies put in place to support boys' engagement and progress in writing have been effective. Boys are achieving on par with girls, with strong representation in both the working within and working beyond expectation categories across Years 5 and 6. From a school wide perspective however, the 18% gap between boys and girls is persistent. 2026 planning should include high-interest, boy-centric literacy strategies that align with the Science of Learning.
Maths **2025 Year 8 girls** To accelerate the progress of the Yr 8 girls to gain parity with 'All Students' at 78% At or Above expectation. **WHY?** **Based on the 2023 EOY data:** The EOY 2024 data shows that 50% of the Yr 7 girls are achieving Below expectation (when compared to only 7% of the Yr 7 boys).	**Result:** 81.1% of Yr 5&6 students achieved the target. **Analysis:** Maths achievement in Year 8 remains robust at 84%. However, the Year 8 data reveals a stark contrast between genders. Year 8 Contrast: 85.7% of Year 8 boys are meeting expectations, whereas only 45.5% (6 out of 11) of Year 8 girls reached the target. This highlights a specific area where parity was not achieved in the senior school. While our Yr 8 girls did not meet the required level to be deemed 'At Expectation', all students did make progress. Two out of the six girls were also on our SENCO register and received a lot of Tier 3 support from Teacher Aides throughout the year as well. Across the board, the Structured approach to Maths using the Oxford Maths programme is having a positive impact at all year levels.

2025 Student Achievement Data - Reading - **Overall - 83% At or Above Expectation in Reading**				
	Below	**At**	**Above**	**Number of students**
Year 1	10%	90%	0%	20
Year 2	29%	71%	0%	24
Year 3	20%	77%	3%	30
Year 4	9%	85%	6%	33
Year 5	18%	75%	3%	34
Year 6	3%	81%	16%	37
Year 7	28%	44%	28%	18
Year 8	20%	44%	36%	25
Overall Total	**17%**	**71%**	**12%**	**221**

Gender & Ethnic breakdown (Reading)				
	Below	At	Above	Number of students
Maori	9%	82%	9%	33
Pasifika	29%	71%	7%	17
Boys	17%	73%	10%	113
Girls	12%	80%	8%	108

2025 Student Achievement Data - Maths **Overall - 84% At or Above Expectation in Maths**				
	Below	**At**	**Above**	**Number of students**
Year 1	0%	100%	0%	20
Year 2	8%	92%	0%	24
Year 3	23%	77%	0%	30
Year 4	9%	91%	0%	33
Year 5	18%	76%	6%	34
Year 6	8%	70%	22%	37
Year 7	28%	44%	28%	18
Year 8	40%	40%	28%	25
Overall Total	**16%**	**74%**	**10%**	**221**

Gender & Ethnic breakdown (Maths)				
	Below	At	Above	Number of students
Maori	18%	73%	9%	33
Pasifika	18%	82%	0%	17
Boys	17%	73%	10%	113
Girls	12%	80%	8%	108

2025 Student Achievement Data - Writing **Overall - 84% At or Above Expectation in Reading**				
	Below	**At**	**Above**	**Number of students**
Year 1	0%	100%	0%	20
Year 2	8%	92%	0%	24
Year 3	27 %	73%	0%	30
Year 4	9%	91%	0%	33
Year 5	24%	76%	0%	34
Year 6	11%	84%	5%	37
Year 7	29%	71%	0%	18
Year 8	18%	63%	19%	25
Overall Total	**16%**	**81%**	**3%**	**221**

Gender & Ethnic breakdown (Writing)				
	Below	At	Above	Number of students
Maori	12%	82%	6%	33
Pasifika	29%	71%	0%	17
Boys	24%	73%	3%	113
Girls	7%	87%	6%	108

Statement on how Karaka School has given effect to te Tiriti o Waitangi in 2025

At Karaka School we proudly uphold the principles of te Tiriti o Waitangi by fostering a culturally inclusive environment where all students, regardless of background, feel valued and respected. We integrate Māori perspectives, language, and culture throughout our curriculum, ensuring that our students gain a deep understanding and appreciation of Aotearoa's rich heritage. Our commitment to partnership, participation, and protection underpins our school ethos, promoting unity and celebrating diversity among our students, staff, and wider community.

All our students have learnt Te Reo Māori as part of their classroom programmes. All classes include karakia at the start and end of the day, including the introduction of our class paepae this year. We have a school haka written for us in collaboration with Ngāti Tamaoho. Waiata is a part of our learning, as is the pepeha of the local area and individual students. We hold Pōwhiri every term to welcome new staff, students and their whānau. We have been working on refining our Te Ao Māori rubrics to become cumulative as students move through each year level. This work has been coordinated by our Cultural Leader and will be introduced to staff for 2026.

School leaders continued to engage in culturally responsive PLD. Team inquiries have continued to have a focus on culturally responsive practice and we have introduced a new board funded fixed term 0.2 position for a Te Ao Māori specialist position for 2026 as a way to support and strengthen the capacity of our kaiako.

We have held hui with our Māori whānau, and run an online survey as part of the strategic planning consultation process. Data from this is continually used to make changes and improvement at school.

Our strategic goals have also been aligned to the three poutama in the Education Plan presented by Ngāti Tamaoho, as with other schools in our Kāhui Ako. As a collective, we are continuing to look for ways we can further connect with our iwi, without putting too much time pressure on them as individual schools.

Anna Powrie (Principal)

APowrie

2025 Kiwi Sport Funding

Amount of Grant - $3,763.12

Expenditure Included:
The maintenance of sports equipment, the subs related to joining East Counties and Counties sports groups and general expenses related to providing a balanced Fitness, Sports and Physical Education programme.

The remainder was spent assisting with the continued operating costs of our school swimming pool including maintenance, chemicals and compliance with pool testing requirements.

The school has also relied heavily on parents who have assisted in transporting children to various sporting venues.

Note that total expenditure in the PE and Sport related activities far exceeded the grant.

Kiwi Sport Calculations

PE Equipment etc as above	$ 2,347.68
School Pool	$ 1,415.44
	$ 3,763.12

Anna Powrie (Principal) – 16/02/26

Statement of compliance with employment policy.

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020)

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	*Yes* *Karaka School has and is compliant with the following policies and procedures:* • *Health and Safety including digital safety* • *Up to date emergency procedures and plans and evacuation procedures (including practice drills)* • *Specific planning and processes for EOTC activities* • *Duty of Care - see Policy and Registers* • *Risk management procedure* • *Health and Hygiene* • *Hazard and injury register* • *Employment Policy* • *Student behaviour management policy* • *Worker engagement and participation* • *Complaints Policy* • *Wellbeing* • *Supportive and collegial work environment* • *Access to EAP for all staff* • *Ongoing conversation with all staff and support form leadership where needed* • *Induction for all new staff* • *Staff A-Z updated and introduced to staff annually*

What is in your equal employment opportunities programme? How have you been fulfilling this programme?	*Yes- we follow and adhere to the Equal Employment Opportunities policy, set out in the Karaka School Docs file.* *The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.* *All schools are required by the Public Service Act to be "good employers", that is:* • *to maintain, and comply with their school's Equal Employment Opportunities policy, and to include in the annual report a summary of the year's compliance* • *Follow NZSTA and legislation processes with all appointments* • *Advertise through the Ed Gazette all permanent teaching positions* • *Encourage all applicants and enable pre visits when requested* • *Use a compliant application form and process for all appointments - we also carry out verification of all documentation* • *References are made and referees are checked by Principal and/or DP* *An annual assurance of compliance with this is with EEO policy or procedures is given to the board* *Annual check (walk through) carried out by Leadership and the Board to ensure Health and Safety and property is fit for purpose and all areas accessible.* *Principal assurances are given at every board meeting.*
How do you practise impartial selection of suitably qualified persons for appointment?	*Follow NZSTA and legislation processes with all appointments* *Advertise through the Ed Gazette all permanent teaching positions* *Encourage all applicants and pre-visits are made available upon request* *Use a compliant application form and process for all appointments - We carry out verification of all documentation* *Follow-up references are made* *Appointment panels are selected to ensure suitability of the person and no conflicts of interest*
How are you recognising, - The aims and aspirations of Māori, - The employment requirements of Māori, and	• *Aim to give effect to Te Tiriti o Waitangi in all processes* • *Follow EEO principles* • *Provide for school visits prior upon application and build relationships* • *Offer the opportunity for whānau support at interviews* • *Facilitate te reo conversations and embrace their feedback around all aspects of te ao Māori, te reo Māori, matauranga Māori - follow Tikanga*

- Greater involvement of Māori in the Education service?	• *Include a Te Tiriti o Waitangi element in the employment questions* • *Support with appropriate professional learning for culturally responsive practice* • *Working to strengthen links to local iwi*
How have you enhanced the abilities of individual employees?	*Professional Growth Cycle - individual development and coaching opportunities* *Professional Development and Learning - Coaching and Mentoring within a school based system* *Varied professional learning and development programme* *Connection with development through the Kāhui Ako* *PLD staff fund for all staff to access*
How are you recognising the employment requirements of women?	*Following the principles of EEO* *Conversations regarding return to work following parental leave* *Consider / facilitate flexible return to work plans following parental leave where possible*
How are you recognising the employment requirements of persons with disabilities?	*On a case by case basis if this was an issue.*

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

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

Karaka School's

Strategic Implementation Plan

2024 - 2025

'Ka whangaia, ka tupu, ka puawai'

That which is nurtured, grows and blossoms.

Our Goals	**WHAKAWHANAUNGATANGA** To connect NELP 1, 2, 3	**WHAKAMANA** To empower NELP 1, 2, 3	**AKO** To learn NELP 1, 2, 3, 4
Our Initiatives	Strengthen connections and partnerships in learning	Develop the leadership capabilities of middle leaders Strengthen practice and pedagogy of all kaiako	Develop a culturally responsive local curriculum that reflects Te Mātaiaho and community aspirations
Our Indicators of Success	Collaborative partnerships and effective communication between school and home Cultures in the school are empowered and celebrated Induction programmes in place for new students and whānau	Strong professional leadership schoolwide Coherent and consistent delivery of teaching and learning Quality induction programmes are in place for new staff	Quality teaching and Learning is evident and reflects the kaupapa of Te Mātaiaho and the curriculum refresh Well documented local curriculum Strong tikanga and Te Reo Māori evident in all learning spaces

Our Values

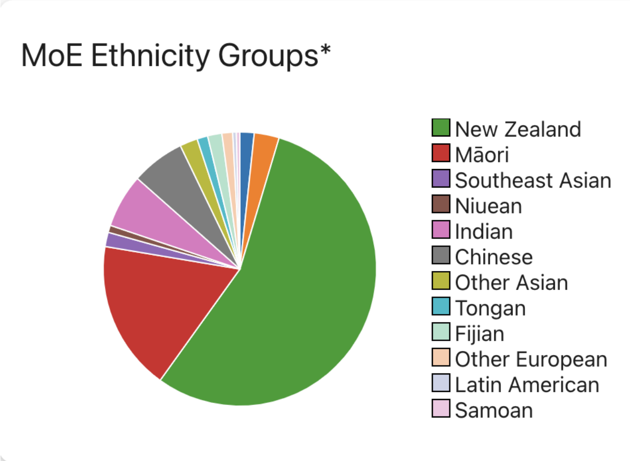
- **Learning** Akoranga
- **Excellence** Hiranga
- **Adaptability** Urutau
- **Respect** Whakaute
- **Nurture** Poipoi

Our Vision

Embracing Learning
Building Resilience
Achieving Excellence

<table>
<tr><td rowspan="3">
</td>
<td>Whakatauki</td>
<td>'Ka whangaia, ka tupu, ka puawai'
'That which is nurtured, grows and blossoms'</td></tr>
<tr><td>Cultural Diversity</td>
<td>Roll numbers in February of the past three years:

2024 Feb Roll- 237
2025 Feb Roll- 221
2026 Feb Roll- 231


</td></tr>
<tr><td>Special character</td>
<td>Karaka School is a full primary (Year 0 – 8) school in South Auckland. Established in 1903, Karaka School has a long history of educational achievement. Our Agricultural Day continues to be a highlight of our school calendar each year. EOTC and Sporting events are also important aspects of our school culture. Growing and developing young leaders who are confident in their learning, adaptable, nurturing and respectful, and who consistently strive for excellence, is at the core of what we do.</td></tr>
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