

Everglade School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Ministry Number:	1164
Principal:	John Robinson
School Address:	64 Everglade Drive, Manukau, Auckland 2105
School Postal Address:	64 Everglade Drive, Manukau, Auckland 2105
School Phone:	09 262 0244
School Email:	accounts@everglade.school.nz
Accountant / Service Provider:	School Finance Hub

Everglade School

Members of the Board

For the year ended 31 December 2025

Name	Position	How position Gained	Term Expired/Expires
John Robinson	Principal	Principal	Sept-25
Judith Roberts	Acting Principal 2025	Acting Principal	Sept-25
Sharon Fogarty	Presiding Member	Elected	Sept-25
Anjuman Gautam	Parent Representative	Elected	Sept-25
Priya Azeem	Parent Representative	Elected	Sept-25
Rani Bhatti	Parent Representative	Co-Opted	Sept-25
Adam Rameka	Parent Representative	Co-Opted	Sept-25
Michelle Chaloner	Parent Representative	Elected	Sept-28
Sharon Fogarty	Presiding Member	Re-Elected	Sept-28
Nathalie Irvine	Staff Representative	Elected	Sept-28
Hayley Kerrigan-Morley	Parent Representative	Elected	Sept-28
Adam Rameka	Parent Representative	Re-Elected	Sept-28
Jeremy Read	Parent Representative	Elected	Sept-28

Everglade School

Annual Financial Statements - For the year ended 31 December 2025

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Everglade 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.

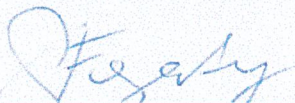
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Sharon Joy Fogarty

Full Name of Presiding Member



Signature of Presiding Member

26/5/26

Date:

JOHN PAUL ROBINSON

Full Name of Principal



Signature of Principal

26/05/2026

Date:

Everglade 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	5,318,943	4,952,006	5,041,452
Locally Raised Funds	3	136,674	125,700	134,063
Interest		32,748	30,600	57,749
Total Revenue		5,488,365	5,108,306	5,233,264
Expense				
Locally Raised Funds	3	89,451	68,600	81,993
Learning Resources	4	4,023,062	3,746,465	3,680,132
Administration	5	216,596	253,890	225,082
Interest		2,613	-	4,704
Property	6	1,034,972	1,025,291	981,909
Loss on Disposal of Property, Plant and Equipment		2,713	-	9,135
Total Expense		5,369,407	5,094,246	4,982,955
Net Surplus for the year		118,958	14,060	250,309
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		118,958	14,060	250,309

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

Everglade 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		2,940,981	2,940,981	2,690,672
Total comprehensive revenue and expense for the year		118,958	14,060	250,309
Equity at 31 December		3,059,939	2,955,041	2,940,981
Accumulated comprehensive revenue and expense		3,059,939	2,955,041	2,940,981
Equity at 31 December		3,059,939	2,955,041	2,940,981

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.

Everglade 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	118,523	325,766	428,025
Accounts Receivable	8	536,816	308,500	300,699
GST Receivable		16,824	30,000	57,232
Prepayments		37,165	50,000	47,438
Inventories	9	19,420	24,000	22,735
Investments		750,000	500,000	500,000
Funds Receivable for Capital Works Projects	17	2,373	-	57,731
		<u>1,481,121</u>	<u>1,238,266</u>	<u>1,413,860</u>
Current Liabilities				
Accounts Payable	12	413,274	394,533	397,067
Borrowings	13	-	-	1,240
Revenue Received in Advance	14	2,170	9,000	9,517
Provision for Cyclical Maintenance	15	25,352	15,022	27,611
Finance Lease Liability	16	8,254	9,000	25,604
Funds held for Capital Works Projects	17	71,833	60,000	165,671
		<u>520,883</u>	<u>487,555</u>	<u>626,710</u>
Working Capital Surplus/(Deficit)		960,238	750,711	787,150
Non-current Assets				
Property, Plant and Equipment	11	2,229,850	2,343,195	2,288,275
		<u>2,229,850</u>	<u>2,343,195</u>	<u>2,288,275</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	122,074	130,865	120,857
Finance Lease Liability	16	8,075	8,000	13,587
		<u>130,149</u>	<u>138,865</u>	<u>134,444</u>
Net Assets		<u>3,059,939</u>	<u>2,955,041</u>	<u>2,940,981</u>
Equity		<u>3,059,939</u>	<u>2,955,041</u>	<u>2,940,981</u>

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

Everglade 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		1,151,521	1,154,720	1,156,996
Locally Raised Funds		120,788	125,183	145,855
Goods and Services Tax (net)		40,408	27,232	(33,709)
Payments to Employees		(662,080)	(619,628)	(507,572)
Payments to Suppliers		(519,130)	(564,227)	(387,122)
Interest Paid		(2,613)	-	(4,704)
Interest Received		31,542	30,752	60,228
Net cash from/(to) Operating Activities		160,436	154,032	429,972
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(132,691)	(184,920)	(965,887)
Purchase of Investments		(250,000)	-	-
Net cash from/(to) Investing Activities		(382,691)	(184,920)	(965,887)
Cash flows from Financing Activities				
Finance Lease Payments		(13,521)	(22,191)	(14,172)
Loans Received		(1,240)	(1,240)	(4,957)
Funds Administered on Behalf of Other Parties		(72,486)	(47,940)	194,694
Net cash from/(to) Financing Activities		(87,247)	(71,371)	175,565
Net increase/(decrease) in cash and cash equivalents		(309,502)	(102,259)	(360,350)
Cash and cash equivalents at the beginning of the year	7	428,025	428,025	788,375
Cash and cash equivalents at the end of the year	7	118,523	325,766	428,025

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.

Everglade School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Everglade 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 15.

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.

Everglade 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 16. Future operating lease commitments are disclosed in note 22.

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.

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

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:

Board Owned Buildings	40 years
Furniture and equipment	3-15 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

Everglade 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.

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from unspent student funds 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.

Everglade School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

p) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7-10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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) Borrowings

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

s) 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.

t) Budget Figures

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

u) 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.

Everglade 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	1,293,774	1,157,165	1,193,554
Teachers' Salaries Grants	3,216,945	3,000,000	2,971,029
Use of Land and Buildings Grants	808,224	794,841	864,877
Other Government Grants	-	-	11,992
	<u>5,318,943</u>	<u>4,952,006</u>	<u>5,041,452</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	1,140	500	1,900
Fees for Extra Curricular Activities	16,926	13,900	24,460
Trading	63,401	52,000	59,852
Fundraising and Community Grants	24,935	21,300	35,333
Other Revenue	30,272	38,000	12,518
	<u>136,674</u>	<u>125,700</u>	<u>134,063</u>
Expense			
Extra Curricular Activities Costs	17,865	16,100	14,977
Trading	65,819	47,000	51,705
Fundraising and Community Grant Costs	4,578	3,500	14,250
Other Locally Raised Funds Expenditure	1,189	2,000	1,061
	<u>89,451</u>	<u>68,600</u>	<u>81,993</u>
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	<u>47,223</u>	<u>57,100</u>	<u>52,070</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	66,326	84,300	80,928
Information and Communication Technology	8,621	13,100	9,832
Employee Benefits - Salaries	3,712,220	3,458,800	3,352,688
Staff Development	24,757	38,615	32,582
Depreciation	188,405	130,000	181,190
Other Learning Resources	22,733	21,650	22,912
	<u>4,023,062</u>	<u>3,746,465</u>	<u>3,680,132</u>

Everglade 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	10,533	8,000	10,130
Board Fees and Expenses	11,168	10,700	6,310
Other Administration Expenses	38,568	66,600	44,636
Employee Benefits - Salaries	110,197	116,050	122,676
Insurance	26,264	26,000	23,402
Service Providers, Contractors and Consultancy	19,866	26,540	17,928
	<u>216,596</u>	<u>253,890</u>	<u>225,082</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	50,897	48,300	50,614
Cyclical Maintenance	28,042	40,000	(90,212)
Heat, Light and Water	36,561	27,050	29,381
Repairs and Maintenance	1,102	13,200	11,202
Use of Land and Buildings	808,224	794,841	864,877
Employee Benefits - Salaries	51,434	46,600	52,280
Other Property Expenses	58,712	55,300	63,767
	<u>1,034,972</u>	<u>1,025,291</u>	<u>981,909</u>

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

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	118,523	325,766	428,025
Cash and cash equivalents for Statement of Cash Flows	<u>118,523</u>	<u>325,766</u>	<u>428,025</u>

Of the \$118,523 Cash and Cash Equivalents \$71,833 is subject to restrictions for the following reasons:

- \$71,833 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the School's buildings. See note 17.

Everglade 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	8,539	-	-
Receivables from the Ministry of Education	145,467	15,000	12,555
Interest Receivable	9,858	8,500	8,652
Teacher Salaries Grant Receivable	372,952	285,000	279,492
	<u>536,816</u>	<u>308,500</u>	<u>300,699</u>
Receivables from Exchange Transactions	18,397	8,500	8,652
Receivables from Non-Exchange Transactions	518,419	300,000	292,047
	<u>536,816</u>	<u>308,500</u>	<u>300,699</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	1,109	2,000	1,333
School Uniforms	18,311	22,000	21,402
	<u>19,420</u>	<u>24,000</u>	<u>22,735</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	750,000	500,000	500,000
Total Investments	<u>750,000</u>	<u>500,000</u>	<u>500,000</u>

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

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment /Transfer	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	654,890	19,380	-	812,808	(34,333)	1,452,745
Furniture and Equipment	615,288	43,873	-	-	(70,933)	588,228
Information and Communication Technology	131,458	57,841	-	-	(54,106)	135,193
Leased Assets	37,438	2,740	(38)	-	(23,711)	16,429
Library Resources	36,393	8,856	(2,672)	-	(5,322)	37,255
Work in Progress	812,808	-	-	(812,808)	-	-
	<u>2,288,275</u>	<u>132,690</u>	<u>(2,710)</u>	<u>-</u>	<u>(188,405)</u>	<u>2,229,850</u>

The net carrying value of furniture and equipment held under a finance lease is \$16,429 (2024: \$37,438)

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	2,160,478	(707,733)	1,452,745	1,328,290	(673,400)	654,890
Furniture and Equipment	1,300,308	(712,080)	588,228	1,256,435	(641,147)	615,288
Information and Communication Technology	378,517	(243,324)	135,193	508,610	(377,152)	131,458
Leased Assets	94,919	(78,490)	16,429	95,009	(57,571)	37,438
Library Resources	108,132	(70,877)	37,255	107,148	(70,755)	36,393
Work in Progress	-	-	-	812,808	-	812,808
	<u>4,042,354</u>	<u>(1,812,504)</u>	<u>2,229,850</u>	<u>4,108,300</u>	<u>(1,820,025)</u>	<u>2,288,275</u>

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	20,908	80,000	92,267
Accruals	7,410	10,533	8,130
Employee Entitlements - Salaries	382,286	295,000	288,206
Employee Entitlements - Leave Accrual	2,670	9,000	8,464
	<u>413,274</u>	<u>394,533</u>	<u>397,067</u>
Payables for Exchange Transactions	413,274	394,533	397,067
	<u>413,274</u>	<u>394,533</u>	<u>397,067</u>

The carrying value of payables approximates their fair value.

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

13. Borrowings

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Loans due in one year	-	-	1,240
	<u>-</u>	<u>-</u>	<u>1,240</u>

The School has Nil borrowings at 31 December 2025 (31 December 2024 \$1,240). This loan is from the Energy Efficiency and Conservation Authority (EECA) for the purpose of assisting government and local government funded organisations to take measures to reduce their energy expenditure. The loan is unsecured, interest is nil per annum and the loan is payable with interest in equal instalments of \$1,240.

14. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Other revenue in Advance	2,170	9,000	9,517
	<u>2,170</u>	<u>9,000</u>	<u>9,517</u>

15. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	148,468	120,857	241,551
Increase/(decrease) to the Provision During the Year	28,042	40,000	11,299
Use of the Provision During the Year	(29,084)	(14,970)	(104,382)
Provision at the End of the Year	<u>147,426</u>	<u>145,887</u>	<u>148,468</u>
Cyclical Maintenance - Current	25,352	15,022	27,611
Cyclical Maintenance - Non current	122,074	130,865	120,857
	<u>147,426</u>	<u>145,887</u>	<u>148,468</u>

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

16. Finance Lease Liability

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

Minimum lease payments payable:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	9,314	10,000	28,217
Later than One Year	8,938	9,000	14,433
Future Finance Charges	(1,923)	(2,000)	(3,459)
	<u>16,329</u>	<u>17,000</u>	<u>39,191</u>
Represented by			
Finance lease liability - Current	8,254	9,000	25,604
Finance lease liability - Non current	8,075	8,000	13,587
	<u>16,329</u>	<u>17,000</u>	<u>39,191</u>

Everglade School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

17. Funds Held for Capital Works Projects

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

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
5YA Hall Weather Tightness Remediation Project 21214	(38,920)	118,233	(42,373)	-	36,940
5YA Block 10ILE 244352	12,165	(5,437)	(6,728)	-	-
5YA Hard Cover Canopy	67,313	-	(46,466)	-	20,847
5YA Block 4/6 Windows	(16,891)	21,293	(4,402)	-	-
5YA Gully Traps	(427)	427	-	-	-
5YA 5,6,8 Roof/Gutter/Clearlite Replacements	16,067	10	(16,570)	493	-
5YA DQLS Upgrade	(1,493)	161,573	(146,034)	-	14,046
5YA LSC Accommodation	70,126	8,250	(97,756)	19,380	-
Install RCD Protection to Switchboards	-	25,817	(28,190)	-	(2,373)
Totals	107,940	330,166	(388,519)	19,873	69,460

Represented by:

Funds Held on Behalf of the Ministry of Education	71,833
Funds Receivable from the Ministry of Education	(2,373)
	<u>69,460</u>

Board Contributions are where the Board contributes its own funds to a Ministry funded Capital Works project. This has resulted in a board-owned asset that is recognised in note 11.

Total Board contribution towards the Hall Weather Tightness Remediation project totalled \$775,867

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
5YA Hall Weather Tightness Remediation Project 21214	(193,007)	1,105,871	(1,764,592)	812,808	(38,920)
5YA Block 10ILE 244352	(15,412)	166,904	(139,327)	-	12,165
5YA Hard Cover Canopy	67,313	-	-	-	67,313
5YA Block 4/6 Windows	-	55,897	(89,732)	16,944	(16,891)
5YA Gully Traps	-	8,975	(9,402)	-	(427)
5YA 5,6,8 Roof/Gutter/Clearlite Replacements	-	31,253	(15,186)	-	16,067
5YA DQLS Upgrade	-	-	(1,493)	-	(1,493)
5YA LSC Accommodation	-	74,250	(4,124)	-	70,126
Totals	(141,106)	1,443,150	(2,023,856)	829,752	107,940

Represented by:

Funds Held on Behalf of the Ministry of Education	165,671
Funds Receivable from the Ministry of Education	(57,731)
	<u>107,940</u>

18. 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.

Everglade School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

19. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	4,470	4,650
 <i>Leadership Team</i>		
Remuneration	588,474	444,723
Full-time equivalent members	4	4
 Total key management personnel remuneration	592,944	449,373

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 and Property (6 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	0-2	170-180
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Principal 2

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	-
Benefits and Other Emoluments	-	-
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	5.00	6.00
110 - 120	6.00	3.00
120 - 130	2.00	1.00
130 - 140	-	1.00
	13.00	11.00

Everglade School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

20. 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	-	-

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$38,403 (2024:\$271,223) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
5YA Hard Canopy Covers 226772	20,847
5YA DQLS Upgrade	14,046
RCD Protection to Switchboards	3,510
Total	<u>38,403</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

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

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

23. 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	118,523	325,766	428,025
Receivables	536,816	308,500	300,699
Investments - Term Deposits	750,000	500,000	500,000
Total financial assets measured at amortised cost	<u>1,405,339</u>	<u>1,134,266</u>	<u>1,228,724</u>
Financial liabilities measured at amortised cost			
Payables	413,274	394,533	397,067
Finance Leases	16,329	17,000	39,191
Total financial liabilities measured at amortised cost	<u>429,603</u>	<u>411,533</u>	<u>436,258</u>

24. Events After Balance Date

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

Independent Auditor's Report

To the Readers of Everglade School's Financial Statements

For the Year Ended 31 December 2025

The Auditor-General is the auditor of Everglade School (the School). The Auditor-General has appointed me, Myriam Gros, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on pages 2 to 19, 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:
 - its financial position as at 31 December 2025; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 27 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School 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

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding and Board Statement which includes how the school has given effect to Ti Tiriti o Waitangi.

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 the auditor, we have no relationship with, or interests in, the School.



Myriam Gros
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Auckland, New Zealand

EVERGLADE SCHOOL
STATEMENT OF VARIANCE 2025
 (Report Date February 2026)

Strategic Goal 1
Maintain high standards of academic achievement

Annual Target/Goal	<p>Global Achievement Target: 80-85% will achieve at or above school expectations in 2025, across Maths, Reading and Writing.</p> <p>Specific Achievement Targets for students attending at or above:</p> <ul style="list-style-type: none"> ● Year 5 Maths 80% (achieved 65%) ● Year 6 Maths 75% (achieved 69%) ● Year 2 and 6 Reading 80% (achieved 75% and 71%) ● Writing achievement for all students 75% (achieved 70%) ● Year 5 & 6 writing 70% (achieved 70% and 68%)
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Actions	Achievements	Evidence	Reason for Variance	Planning for 2026
<p>Continued to maintain learning focus on Core Curriculum in school programmes, particularly Writing</p> <p>Support programmes assisted target students and enhanced learning (in reading). Implemented Tier 2 Literacy Support.</p>	<p>Overall achievements were: Maths 76% Reading 76% Writing 70% In each case this was a small but significant decrease from 2024.</p> <p>Significant rise in Reading achievement in Year 2, other than that there was no significant uplift. It was noted with delight that Year 1 achievement in Reading was at 74%, a huge increase to previous years.</p>	<p>Teacher judgements</p> <p>Ongoing assessments as per school timeline</p>	<p>Lack of PLD for underachieving Maths students. PRIME does not facilitate progress for these children.</p> <p>Lack of clarity and confidence with strategies for students needing learning support.</p>	<p>Helen Walls PLD S.W.I.F.T. Initiative Further staff PLD on maths Writing moderation in the Juniors using the new curriculum</p> <p>Identify areas for learning support across three key learning areas.</p> <p>Teachers in Senior School need PLD in using strategies and resources to support and progress low achieving students.</p>

<p>Prioritised improving systems and PLD for achievement tracking.</p> <p>Developed Professional Growth structures that teachers engage with in order to reflect on and refine curriculum delivery. Enhanced best teaching practice.</p> <p>Regular PLD throughout the year built capacity and developed understanding of new requirements. Responded to the new Maths and English Curriculum Documents, and Education Priorities.</p> <p>Assessed best approach for Structured Literacy Yr 4-6 students at Everglade. Introducing and training staff in structured literacy approaches.</p> <p>New planning expectations presented. Staff onboarded. Regular monitoring on a tailored basis.</p> <p>Began to review assessment structures, processes and expectations for Phases of Learning & Progress Outcomes.</p>	<p>SWATS initiative was implemented and teachers have tracked their judgements of target students mid and end of year.</p> <p>Observation templates introduced to aid coaching discussions. Middle leaders participated in Impact Cycle training, delivered by The Ed Group, reading for launch in 2026.</p> <p>BSLA Training and implementation for Senior School teachers. Two Teacher Only Days were held with a maths focus. Teachers developed maths units as per the 2024 Refreshed Maths Curriculum. Explored new Handwriting Guidance and 2024 Writing Curriculum Document.</p> <p>BSLA selected and implemented.</p> <p>Expectations were shared on Teacher Preparation Day, and Tls monitored throughout the year.</p> <p>On hold in 2025, due to changing assessment timelines.</p>	<p>SWATS Google Sheet</p> <p>PGC Documentation and TPF Planning</p> <p>TPF Training Programme. Maths Unit Plans across the school.</p> <p>See above.</p> <p>Teacher Preparation Days.</p>	<p>Teachers require more support with selecting and recording strategies that have led to accelerated achievement (intervention column).</p> <p>On hold in 2025, due to changing assessment timelines.</p>	<p>Identification of students through SWATS process needs to be enhanced. Target students who are in the 'working toward' category. Increase parent communication to support students.</p> <p>Implement 2026 phase of PGC rollout.</p> <p>Staff PLD is planned to build capacity and understanding of curriculum and assessment requirements.</p> <p>Greater consistency in assessment practice will be achieved through regular monitoring.</p> <p>BSLA training for new teaching staff and Deputy Principals.</p> <p>Teacher only days continue to address the 'final' changes in the Maths and English curricula.</p> <p>SMART Tool training. Maths Snapshot Tool training. PLD on updated reporting procedures.</p>
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<p>Focused on strategies to promote attendance for the IRREGULAR & CHRONIC attenders.</p>	<p>Promotion of attendance in school newsletters. Development Attendance Management Plan for 2026. Attendance Actions Plans co-constructed for Chronic Absence cases.</p>	<p>Attendance Management Plan Attendance Action Plans</p>	<p>Staff PLD on attendance procedures. Use of HERO and other in person events to increase understanding, and encourage higher thresholds for non-attendance. Implementation of the new Attendance Management Plan.</p>
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Strategic Goal 2 Promote Everglade School Values, particularly Respect and Inclusion

Annual Target/Goal Promote values visually and in school programmes Develop a clear shared understanding of Respect and Inclusion

Actions	Achievements	Evidence	Reason for Variance	Planning for 2026
<p>Install 'Values' signage in the hall. Teaching programmes will explore and build understanding of values Acknowledge and teach Values Values Awards continue Assembly presentations</p> <p>Student leaders create videos/ items for assemblies showing 'values in action'.</p> <p>Promote inclusion of values into every aspect of the</p>	<p>On hold due to hall repairs. This occurs throughout the year. Not done to any great extent.</p>	<p>Team Unit Plans and team values awards. Cultural week planning. Unit plans.</p>	<p>On hold due to hall repairs.</p>	<p>Install 'Values' signage in the hall. Identify ways in which we can provide more ongoing recognition of students demonstrating values. Identify ways in which students can develop a greater understanding and application of values, and speak coherently to these concepts. Review purpose and approach for school assemblies. Continue seeking opportunities for promotion</p>

<p>school environment including Maori language, tikanga, perspectives & acknowledging student cultural capacity.</p>	<p>Cultural weeks. Unit plans incorporate school values for Ex-Learning.</p>		<p>and application of school values.</p>
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Strategic Goal 3

Engage with and communicate well with families

Annual Target/Goal

Review and develop a reporting structure that provides timely information to families

Maintain ongoing communication on both school and class levels

Actions	Achievements	Evidence	Reason for Variance	Planning for 2026
<p>Provide three interactive opportunities and two reporting events across the year, as per: Induction in Feb, 3WC in Terms 1&3, Reporting in Terms 2&4</p> <p>Enhance the student voice/ agency element of reporting. Examine options for data/ assessment sharing in 3WCs. Share practice.</p> <p>More frequent postings about attendance, using MOE resources and school data</p> <p>Attendance discussed at 3WCs</p> <p>Provide regular scheduled school communication Newsletters/ Community</p>	<p>Achieved as per schedule.</p> <p>Staff training was undertaken on how to effectively incorporate student voice and share assessment data during 3WCs. .</p> <p>Attendance concerns were shared, where necessary, at 3WCs.</p> <p>Continued. These occurred throughout the year at appropriate times.</p>	<p>Assessment and reporting Schedule 2025.</p> <p>TPF.</p> <p>3WCs.</p> <p>Hero posts on Community Feed.</p>		<p>Upgrade reporting system to reflect the new reporting requirements. Provide PLD for staff to maximise understanding of reporting processes.</p> <p>Adapting 3WCs to the new reporting requirements.</p> <p>More frequent communication as per the AMP.</p> <p>Regular attendance features in the newsletters. Termly attendance posts to</p>

<p>Calendar Hero Posts Community Cultural Celebrations</p>	<p>Hold events (ART Expo, Twilight Festival) to showcase talent & encourage community engagement</p>	<p>Achieved and enjoyed by all.</p>	<p>Community Feedback.</p>	<p>families via the Community Feed.</p>
<p>Students present school Karakia at morning notices, use of te reo and mihi at Assemblies.</p>	<p>Achieved. The template for student notices was adapted to incorporate Te Reo.</p>	<p>Student Notices Google Slides.</p>	<p>School musical. Local music and dance festival.</p>	<p>Continue.</p>
<p>Our Kahui Ako Within School Teachers developing resources supporting our local story for Nga Manu Taiko initiative</p>	<p></p>	<p>Kahui Ako closed down at the end of 2025.</p>	<p>In school co-leadership role established to continue development.</p>	<p></p>

ACHIEVEMENT SUMMARY for 2025

% Maths Achievement of All Students (At + Beyond Combined)

Judgement	End Year 0	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	Totals # (%)
At + Beyond	100	83	80	76	71	65	69	378 (76%)
Towards		18	20	19	24	28	25	104 (21%)
Below				5	5	8	6	18 (4%)

% Reading Achievement of All Students (At + Beyond Combined)

Judgement	End Year 0	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	Totals # (%)
At + Beyond	100	74	75	83	73	72	71	381 (76.4%)
Towards		25	16	11	15	18	22	83 (16.6%)
Below		1	9	6	12	10	7	35 (7.0%)

% Writing Achievement of All Students (At + Beyond Combined)

Judgement	End Year 0	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	Totals
At + Beyond	100	69	65	69	66	69	68	352 (70.1%)
Towards		31	29	22	24	17	24	114 (22.7%)
Below			4	9	11	14	8	36 (7.2%)

MOVEMENT IN ACHIEVEMENT 2024-2025

(At and Beyond Expectation)

Note: 2024 achievement is shown first

2024 Cohort	Movement in Maths	Movement in Reading	Movement in Writing
Year 1	NA to 79%	NA to 62%	NA to 70%
Year 2	84% to 81%	68% to 82%	75% to 70%
Year 3	82% to 85%	87% to 95%	71% to 77%
Year 4	80% to 74%	82% to 80%	69% to 67%
Year 5	75% to 65%	74% to 68%	68% to 64%
Year 6	79% to 75%	82% to 79%	71% to 72%
TOTAL	80% to 79%	78.5% to 80%	70% to 72%

Giving Effect to the Treaty of Waitangi 2025

- Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi by:
 - working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
 - taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
 - achieving equitable outcomes for Māori students.

At Everglade School, we give effect to the Treaty of Waitangi by:

- Including a school karakia in daily notices broadcast to each classroom
- Incorporating pepeha at school and team assemblies (student presenters)
- Delivery of a Te Reo Maori curriculum in all classes
- Providing regular instruction in Te Reo and Tikanga Maori at staff PLD meetings, along with provision of teaching content and strategies for use with akonga

DECLARATION OF COMPLIANCE - EMPLOYER POLICY EVERGLADE SCHOOL 2025

Everglade School has a policy statement that complies with the principle of being a good employer.

The Everglade School Board:

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

John Robinson
Principal
February 2026

**EVERGLADE SCHOOL
USE OF KIWISPORT FUNDING 2025**

Income received: \$8241.52 (ex GST)

Expenses incurred:

- ★ PE & Sport Equipment/Resources \$719.58
- ★ Participation in Inter-school competitions - levy \$143.48
- ★ External PE/Sport Support subsidy \$2293.37
- ★ Playground/Facilities maintenance \$
- ★ Capital Improvements \$4941.80

Total Spend: \$8,548.23 (ex GST)

John Robinson
Principal