RANGITOTO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1920
Principal:	Heather Dallas
School Address:	949 Rangitoto Road, Rangitoto
School Postal Address:	949 Rangitoto Road RD 2, Te Kuiti, 3982
School Phone:	07 878 8460
School Email:	office@rangi.school.nz

Accountant / Service Provider: Education Services — Dedicated to your school

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RANGITOTO SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Rangitoto 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.

Henry Dudu
Full Name of Presiding Member

Heather Dallas
Full Name of Principal

Signature of Presiding Member

Signature of Principal

24th June 2026
Date

24/6/26
Date

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Rangitoto 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	542,357	474,231	556,830
Locally Raised Funds	3	52,333	31,110	38,587
Interest		3,117	5,000	6,633
Total Revenue		597,807	510,341	602,050
Expense				
Locally Raised Funds	3	18,293	43,700	50,273
Learning Resources	4	334,534	315,310	342,369
Administration	5	72,649	54,732	69,982
Interest		398	155	356
Property	6	144,388	142,569	124,070
Other Expenses	7	758	150	1,194
Loss on Disposal of Property, Plant and Equipment		268	-	-
Total Expense		571,288	556,616	588,244
Net Surplus / (Deficit) for the year		26,519	(46,275)	13,806
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		26,519	(46,275)	13,806

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

INSIGHT AUDIT

Rangitoto 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		297,419	284,210	283,613
Total comprehensive revenue and expense for the year		26,519	(46,275)	13,806
Contribution - Furniture and Equipment Grant		2,718	-	-
Equity at 31 December		326,656	237,935	297,419
Accumulated comprehensive revenue and expense		326,656	237,935	297,419
Equity at 31 December		326,656	237,935	297,419

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

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Rangitoto School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	8	116,997	111,568	134,617
Accounts Receivable	9	20,189	21,100	27,356
GST Receivable		4,029	2,515	-
Prepayments		1,194	4,997	7,873
Inventories	10	1,137	1,599	229
Investments	11	30,178	-	-
Transport Network		57,993	21,382	40,844
		231,717	163,161	210,919
Current Liabilities				
GST Payable		-	-	1,086
Accounts Payable	13	28,889	28,490	41,583
Revenue Received in Advance	14	339	938	6,889
Provision for Cyclical Maintenance	15	-	21,103	-
Finance Lease Liability	16	1,989	3,654	1,473
Funds held for Capital Works Projects	17	11,313	-	-
		42,530	54,185	51,031
Working Capital Surplus/(Deficit)		189,187	108,976	159,888
Non-current Assets				
Property, Plant and Equipment	12	163,444	152,939	153,956
		163,444	152,939	153,956
Non-current Liabilities				
Provision for Cyclical Maintenance	15	23,101	22,915	15,436
Finance Lease Liability	16	2,874	1,065	989
		25,975	23,980	16,425
Net Assets		326,656	237,935	297,419
Equity		326,656	237,935	297,419

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

INSIGHT AUDIT

Rangitoto 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		141,547	137,318	169,591
Locally Raised Funds		50,393	17,210	41,565
Goods and Services Tax (net)		(5,115)	-	3,601
Payments to Employees		(57,192)	(59,718)	(64,730)
Payments to Suppliers		(93,667)	(152,195)	(134,230)
Interest Paid		(398)	(155)	(356)
Interest Received		3,110	5,000	6,676
Net cash from/(to) Operating Activities		38,678	(52,540)	22,117
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(38,989)	(2,000)	(52,523)
Purchase of Investments		(30,178)	-	-
Net cash from/(to) Investing Activities		(69,167)	(2,000)	(52,523)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,718	-	-
Finance Lease Payments		(1,162)	(1,671)	(2,756)
Funds Administered on Behalf of Other Parties		11,313	-	-
Net cash from/(to) Financing Activities		12,869	(1,671)	(2,756)
Net increase/(decrease) in cash and cash equivalents		(17,620)	(56,211)	(33,162)
Cash and cash equivalents at the beginning of the year	8	134,617	167,779	167,779
Cash and cash equivalents at the end of the year	8	116,997	111,568	134,617

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.

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

1. Statement of Accounting Policies

a) Reporting Entity
Rangitoto 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 12.

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 22b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

h) Inventories
Inventories are consumable items held for sale and are comprised of stationery and lunches. 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 are depreciated over their estimated useful lives on a straight line 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	50 years
Building Improvements	20-50 years
Furniture and Equipment	4-10 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Library Resources	12.5% Diminishing Value
Leased Assets held under a Finance Lease	Term of Lease

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

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

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

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

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

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

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

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

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

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

INSIGHT AUDIT

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

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

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

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

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

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

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

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

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

The School carries out painting maintenance of the whole school over a 4 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	157,629	138,271	164,706
Teachers' Salaries Grants	264,905	228,980	260,459
Use of Land and Buildings Grants	102,674	106,980	112,203
Share Of Transport Network	17,149	-	19,462
	542,357	474,231	556,830

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	1,720	1,700	1,897
Fees for Extra Curricular Activities	2,969	3,760	7,146
Trading	3,318	3,200	3,445
Fundraising and Community Grants	23,656	7,450	18,149
School House	20,670	15,000	7,950
	52,333	31,110	38,587
Expense			
Extra Curricular Activities Costs	6,374	6,200	11,348
Trading	2,366	3,200	3,587
Fundraising and Community Grant Costs	2,987	1,500	1,713
School House	6,566	32,800	33,625
	18,293	43,700	50,273
Surplus/(Deficit) for the year Locally Raised Funds	34,040	(12,590)	(11,686)

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	9,874	19,520	10,727
Employee Benefits - Salaries	288,415	260,290	299,773
Staff Development	2,222	4,000	1,220
Depreciation	33,571	31,500	30,649
Other Learning Resources	452	-	-
	334,534	315,310	342,369

INSIGHT AUDIT

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	8,812	5,500	7,226
Board Fees and Expenses	4,906	6,555	16,189
Other Administration Expenses	9,988	9,855	12,362
Employee Benefits - Salaries	33,643	24,797	24,590
Insurance	9,540	2,100	3,892
Service Providers, Contractors and Consultancy	5,760	5,925	5,723
	72,649	54,732	69,982

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cyclical Maintenance	7,665	6,428	(16,692)
Heat, Light and Water	10,025	5,950	5,958
Repairs and Maintenance	12,708	8,400	8,209
Use of Land and Buildings	102,674	106,980	112,203
Employee Benefits - Salaries	430	3,611	3,580
Other Property Expenses	10,886	11,200	10,812
	144,388	142,569	124,070

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. Other Expenses

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Transport	758	150	1,194
	758	150	1,194

8. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	116,997	111,568	134,617
Cash and cash equivalents for Statement of Cash Flows	116,997	111,568	134,617

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

Of the $116,997 Cash and Cash Equivalents $11,652 is subject to restrictions for the following reasons:

• $11,313 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.

• $339 of Revenue Received in Advance is held by the school, as disclosed in note 14.

9. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	390	1,375	-
Receivables from the Ministry of Education	6,034	-	2,340
Interest Receivable	17	53	10
Teacher Salaries Grant Receivable	13,748	19,672	25,006
	20,189	21,100	27,356
Receivables from Exchange Transactions	407	1,428	10
Receivables from Non-Exchange Transactions	19,782	19,672	27,346
	20,189	21,100	27,356

10. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Lunches	298	183	186
Stationery	839	1,416	43
	1,137	1,599	229

11. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	30,178	-	-
Total Investments	30,178	-	-

INSIGHT AUDIT

12. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land	3,000	-	-	-	-	**3,000**
Board-owned Buildings	22,559	-	-	-	(760)	**21,799**
Building Improvements	53,623	27,919	-	-	(7,406)	**74,136**
Furniture and Equipment	15,047	8,226	-	-	(6,296)	**16,977**
Information and Communication Technology	17,355	667	-	-	(7,653)	**10,369**
Motor Vehicles	39,107	-	-	-	(9,000)	**30,107**
Leased Assets	2,191	4,339	(268)	-	(2,083)	**4,179**
Library Resources	1,074	403	-	-	(373)	**1,104**
Work in Progress	-	1,773	-	-	-	**1,773**
	153,956	43,327	(268)	-	(33,571)	**163,444**

The net carrying value of equipment held under a finance lease is $4,179 (2024: $2,191)

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 $
Land	3,000	-	**3,000**	3,000	-	**3,000**
Board-owned Buildings	38,000	(16,201)	**21,799**	38,000	(15,441)	**22,559**
Building Improvements	161,088	(86,952)	**74,136**	133,169	(79,546)	**53,623**
Furniture and Equipment	162,643	(145,666)	**16,977**	154,418	(139,371)	**15,047**
Information and Communication Technology	71,889	(61,520)	**10,369**	71,221	(53,866)	**17,355**
Motor Vehicles	45,000	(14,893)	**30,107**	45,000	(5,893)	**39,107**
Leased Assets	16,945	(12,766)	**4,179**	16,192	(14,001)	**2,191**
Library Resources	23,577	(22,473)	**1,104**	23,174	(22,100)	**1,074**
Work in Progress	1,773	-	**1,773**	-	-	**-**
	523,915	(360,471)	**163,444**	484,174	(330,218)	**153,956**

13. Accounts Payable

	2025 Actual $	**2025** Budget (Unaudited) $	**2024** Actual $
Creditors	5,810	2,639	6,065
Accruals	8,705	5,006	7,225
Banking Staffing Overuse	-	-	3,053
Employee Entitlements - Salaries	13,748	19,672	25,006
Employee Entitlements - Leave Accrual	626	1,173	234
	28,889	28,490	41,583
Payables for Exchange Transactions	28,889	28,490	41,583
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	28,889	28,490	41,583

The carrying value of payables approximates their fair value.

INSIGHT AUDIT

14. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue In Advance	-	-	1,550
Grants in Advance - Ministry of Education	-	938	5,000
Other Revenue In Advance	339	-	339
	339	938	6,889

15. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	15,436	37,590	32,128
Increase/(decrease) to the Provision During the Year	7,665	6,428	(16,692)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	23,101	44,018	15,436
Cyclical Maintenance - Current	-	21,103	-
Cyclical Maintenance - Non current	23,101	22,915	15,436
	23,101	44,018	15,436

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2027. This plan is based on the School's 10 Year Property plan / painting quotes adjusted for inflation.

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	2,335	3,654	1,625
Later than One Year	3,189	1,065	1,044
Future Finance Charges	(661)	-	(207)
	4,863	4,719	2,462
Represented by			
Finance lease liability - Current	1,989	3,654	1,473
Finance lease liability - Non current	2,874	1,065	989
	4,863	4,719	2,462

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 8, and includes retentions on the projects, if applicable.

2025	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
3 Waters Repair - UV System	252255	-	12,188	(12,188)	-	-
AMS Combined - A:Extend Decking & Install	236845	-	14,333	(3,020)	-	11,313
Totals		-	26,521	(15,208)	-	11,313

Represented by:

Funds Held on Behalf of the Ministry of Education	11,313
Funds Receivable from the Ministry of Education	-

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Totals		-	-	-	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

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.

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 $
Board Members		
Remuneration	2,360	3,480
Leadership Team		
Remuneration	138,418	126,191
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	140,778	129,671

There are 4 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	30 - 40
Benefits and Other Emoluments	3 - 4	1 - 2
Termination Benefits	-	-

Principal 2
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	-	30 - 40
Benefits and Other Emoluments	-	0 - 1
Termination Benefits	-	-

Principal 3
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	-	50 - 60
Benefits and Other Emoluments	-	0 - 1
Termination Benefits	-	-

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

Remuneration $000	2025 FTE Number	2024 FTE Number
	0.00	0.00

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

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	0	0

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

As at 31 December 2025, the Board had capital commitments of $11,313 (2024: $0) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
AMS Combined - A:Extend Decking & Install	11,313
Total	**11,313**

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

At balance date, the School accepted a quote of $2,360 (ex GST) from Insite Technology for Chromebooks and iPads to be delivered in January 2026. The amount was paid in full in March 2026.

(b) Operating Commitments

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

23. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	116,997	111,568	134,617
Receivables	20,189	21,100	27,356
Investments - Term Deposits	30,178	-	-
Total financial assets measured at amortised cost	167,364	132,668	161,973

Financial liabilities measured at amortised cost

Payables	28,889	28,490	41,583
Finance Leases	4,863	4,719	2,462
Total financial liabilities measured at amortised cost	33,752	33,209	44,045

24. Events After Balance Date

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

25. Comparatives

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

The Audit Office
Te Mana Arotake

Independent Auditor's Report

To the readers of Rangitoto School's financial statements
for the year ended 31 December 2025

Opinion

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

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 24 June 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, the Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding, List of all School Board Members and a Report on How the school has given effect to Te Tiriti o Waitangi.

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

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

Independence

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

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

Tracey Herbert
Insight Audit Limited
On behalf of the Auditor-General
Te Awamutu, New Zealand

Rangitoto School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Henry Duder	Presiding Member	Elected	Sep 2028
Heather Dallas	Principal	ex Officio	
Sam Duder	Parent Representative	Elected	Feb 2025
Jimmy O'Hearn	Parent Representative	Co-opted	Feb 2025
Hilary Walker	Parent Representative	Elected	Sep 2025
Sam Walters	Parent Representative	Elected	Sep 2028
Kenya Lee	Parent Representative	Elected	Sep 2028
Paige Coleman	Staff Representative	Elected	May 2025
Stacey Reynolds	Staff Representative	Appointed	Dec 2025

Rangitoto School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $389 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Rangitoto School Board:

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

Statement of Variance Reporting 2025

School Name:	Rangitoto School	**School Number:**	1920

Strategic Aim 1a:	Environmental: Engage with our local environment and community
Annual Aim:	Become an active Enviro School
Target:	1. Create an Enviro leadership team. 2. Implement sustainable practices within the school. 3. Integrate Environmental education into the curriculum 4. Engage with the local community.
Baseline Data:	We planned to involve all students in the school in enviro activities over the year and start to embed basic enviro concepts in school activities.

Actions *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
- regular visits from Enviroschool facilitator - school studies starting to integrate enviro themes - discussions with students - planted fruit trees chosen by students - Gardening Club started - discussions with students about current practices, eg rubbish, within the school and their sustainability.	Partial success of our aims. - All students (100%) participated in the actions taken - gradually increasing awareness of enviro themes from staff and students influencing decisions for activities eg choosing more sustainable materials for events, more paper and cardboard recycling - Principal currently working on a 2026 action plan that will still include some unfinished 2025 aims	- less progress than expected in 2025 as changes in staffing and an increased work load for Principal for a term impacted on achieving all aims	-with new staff next year there will be internal staff meetings in 2025 that cover Enviro school PD and opportunities given for teachers to attend local Enviro PD days as appropriate to our action plan. -regular visits from our Enviro facilitator are planned for next year. -We have budgeted some specific funds for Enviro actions in 2026 but will also look at other funding options. -with the MoE focus on literacy and maths it will be even more important to integrate Enviro learning into the curriculum rather than seeing it as a stand alone subject.
Planning for next year:			
Continue to follow the key actions within our 2025 Annual Plan by carrying these over to 2026. As our Strategic Plan aims are not due for completion until end of 2026, we still see the original aims and actions as relevant and achievable in the time frame.			

Actions *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
-	Outcome achieved successfully - school community feedback very positive about the school's EOTC programme - improvements to school risk management and safety actioned - camp rotation plan put into place and being followed - students able to participate in more activities due to the purchase of the school van	No variance - outcome achieved	We will continue to follow the school's new EOTC plan and the improvements to risk management and safety with ongoing review.

Strategic Aim 2a	Localised Curriculum— The rural school that provides a safe and supportive learning environment.
Annual Aim:	Design our curriculum that connects learning through its people, place and environment.
Target:	1.Design a four year curriculum plan cycle reflecting the new curriculum 2.Monitor, reflect and act upon student achievement data for all students 3.Continue to engage in writing PLD 4.Engage in PB4L two year PLD 5.Paint and reshelve the library 6.Engage in curriculum refresh PLD.
Baseline Data:	MAIN POINTS FOR END OF 2025 YEAR DATA: - 73% of students are achieving at or above the expected curriculum level in Reading. - 73% of students are achieving at or above the expected curriculum level in Writing. - 81% of students are achieving at or above the expected curriculum level in Mathematics.

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
1.Design a four year curriculum plan cycle reflecting the new curriculum . ***The refreshed curriculums so far have detailed teaching plans for each year level that we will be including in our school programme. We are waiting the reviews of the other areas to update our planning cycles.*** 2.Monitor, reflect and act upon student achievement data for all students ***Used EOY and ongoing classroom data to target student learning and teaching.*** 3.Continue to engage in writing PLD ***Junior teacher and principal completed PLD for iDeaL mid year. Senior teacher currently engaging in same PD.*** 4.Engage in PB4L two year PLD ***Recommenced PB4L PD in 2025 and start afresh and will continue with this in 2026*** 5.Paint and reshelve the library ***New library now being used so this is completed.*** 6.Engage in curriculum refresh PLD. ***All staff have been***	Mainly achieved. End of Year 2025 data shows a decrease for maths, writing and reading compared to baseline data in 2024. (However it is noted that in all 3 areas results improved from mid year.) Reading - 73% achieving at or above expected level (decrease from 80%) Writing - 73% achieving at or above expected level (decrease from 76%) Maths - 81% achieving at or above expected level (decrease from 86%) We had an ERO visit in Term 3 and received very good feedback on our teaching programmes, quality of teaching and student achievement.	The senior class teacher left midyear so there was disruption to the staffing in that class for over a term. This also impacted staffing in the junior room. We had a lot of students leave and come into the school and with a small school percentages can change very easily. A number of students coming into the school have arrived achieving below expected standards for their year. Our Teacher Aide started in February with no previous experience so we are still in the process of upskilling her to support students and the teacher more effectively. Reduced funding for the school meant that whereas in the past the principal worked directly with students needing extra support, this time was not available in 2025.	We will be continuing to amend and improve our teaching programme based on recommendations from ERO around more detailed monitoring and analysis of all students in the school. Being funded for a LSC means the principal will be working directly with students who need support on most days in 2026 with the Teacher Aide also supporting. We have a beginning teacher in the junior room next year so will need to ensure she is supported on her first teaching year journey and student progress monitored closely with help provided as needed.

participating in this PD in 2025 with more training scheduled for 2026.			

Planning for next year:
We need to complete the design of our school curriculum teaching plan as the refreshed curriculums are finalised and made available, continue to participate in curriculum refresh/ structured literacy PD and continue to monitor any areas of teaching we can further tweak and improve. With a new staff and the new LSC role there should be many opportunities to improve support.

Strategic Aim 2b:	Localised Curriculum— The rural school that provides a safe and supportive learning environment.
Annual Aim:	Implement rich, authentic student inquiry, linked to our local rural environment and/or community
Target:	1.Teach reading, writing, spelling and maths daily. 2.Analysis of students achievement data & develop next steps 3.Monitor, act upon and report on student achievement progress of all learners. 4.Organise school-wide events 5.Develop a good 'work ethic' in our students
Baseline Data:	As per baseline data for 2a

Actions ***What did we do?***	Outcomes ***What happened?***	Reasons for the variance ***Why did it happen?***	Evaluation ***Where to next?***
1.Teach reading, writing, spelling and maths daily. ***Teachers planning and classroom observations reflect this.*** 2.Analysis of students achievement data & develop next steps ***As a staff we have been looking closely at data this year.*** 3.Monitor, act upon and report on student achievement progress of all learners. ***Used EOY and ongoing classroom data to target student learning and teaching.*** 4.Organise school-wide events ***The school holds a wide range of curriculum rich events including foci on sporting, cultural and academic learning.*** 5.Develop a good 'work ethic' in our students. ***Students starting to use Assessment for Learning strategies to take ownership of learning.***	Mainly achieved. See data for Aim 2a.	See notes for Aim 2a.	We will continue to analyse and monitor achievement data to ensure all students receiving the support they need to grow especially in the priority areas of maths, reading and writing. Completing the structured literacy and curriculum refresh PD will be important to ensure staff are all on the same page and able to collaborate to ensure consistency of learning - particularly important in a small school. As we have a new staff next year which includes an experienced teacher teaching at a new level (moved from juniors to seniors), a Beginning Teacher in our junior room, and myself in the LSC role it will be very important to collaborate on the progress of all students and ensure we are all upskilling.

Planning for next year:

The review of the school curriculum is also relevant to this Strategic Plan aim and points from both 2a and 2b will need to be incorporated in our revised school curriculum plan. Our priority will be to further support our most at risk students to achieve learning success.

Strategic Aim 3:	**Have a good attendance system that supports quality learning**
Annual Aim:	Improved attendance rate by end of 2025 of 65% of students achieving 91% or over attendance averaged over the school year.
Target:	Improved attendance over whole school data as per MoE Every Day Matters reports.
Baseline Data:	The MoE has attendance as a priority for all schools and although our attendance for most students has been ok we want to educate our parents further on the importance of daily attendance, of keeping us informed about student absences and trying to improve attendance as possible.

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
Followed MoE attendance guidelines as per STAR (Stepped Attendance Response) Used MoE and ETAP reports to monitor attendance and improve procedures Created a bespoke school Attendance Management Plan	We achieved 71% regular attendance in Term 1, but then we decreased to 54% for Term 2 and then further to 44% in Term 3. Term 4 data to be added to this report but is unlikely to be high enough to average out at 65% regular attendance over the year.	Term 1 - good start to the year Term 2 - several students away with extended illnesses/ overseas holidays Term 3 - a family pulled their 3 students from school for 3-4 weeks while they were investigating home schooling options and enrolling in another school. This is a significant number of students in a small school. Term 4 - attendance improved again. Final data not yet available	Continue to follow our Attendance Management Plan We were disappointed to not achieve this year's goal of at least 65% of student achieving 91% regular attendance averaged over the year, so will aim for this again in 2026 as we still feel it is achievable.
Planning for next year:			
Continue to follow our Attendance Management Plan and review it in Term 4 2026 (or earlier if required)			

Evaluation of the School's Student Progress and Achievement 2025

This report is based on data collected by classroom teachers November 2025. A range of formative, summative and standardized testing was used to collect and collate data to inform, ‘Overall Teacher Judgement’. This testing included; e-asttle (writing), Ideal / Decodables (reading), PAT (progress and achievement testing in reading, listening and maths for Year 3 pupils upwards), JAM (junior assessment in maths), GLOSS (**GLO**bal **S**trategy **S**tage in maths).

Due to the small number of students that attend Rangitoto School, this report does not separate groups of Pasifika and other groups which could easily identify specific students. We have one special learning needs student who was not included in this data. We have 8 students who identify as Maori and have started in 2025 to show their achievement as a separate whole school group.

Whole School	
Total pupils:	26
Male:	19
Female:	7
Maori	8

Senior School	
Total pupils:	11
Male:	9
Female:	2

Junior School	
Total pupils:	15
Male:	10
Female:	5

Maths - (Mid year comparison percentage in bold italics below. Green background indicates improvement in results).

Groups	Well Below	Below	Met Expectation	Above Expectation	Met and Above Expt.	Discrepancies
Whole School	3 (12%)	2 (7%)	16 (62%)	5 (19%)	21 (81%) ***75%***	*There is a slight discrepancy between boys and girls which does not seem significant considering the higher number of boys in the school with low roll numbers.* *Percentages of combined Met and Above Expectations have risen.*
Male	2 (11%)	1 (5%)	13 (68%)	3 (16%)	16 (84%) ***78%***	
Female	1 (14%)	1 (14%)	3 (43%)	2 (29%)	5 (72%) ***67%***	
Junior	2 (13%)	0 (0%)	12 (80%)	1 (7%)	13 (87%) ***85%***	
Senior	1 (10%)	2 (18%)	4 (36%)	4 (36%)	8 (74%) ***67%***	
Maori	0	0	7 (87%)	1 (13%)	8 (100%) ***100%***	

Contributing factors:

Of the Well Below students, one is an ESOL student, one has been identified as having significant learning delays and

Groups	Well Below	Below	Met Expectation	Above Expectation	Met and Above Expt.	Discrepancies
Whole School	3 (12%)	4 (15%)	15 (58%)	4 (15%)	19 (73%) ***67%***	*There is a discrepancy between boys and girls with girls achieving at a higher level than boys although this gap has reduced since mid-year.* *There has been a slight overall improvement in percentages Meeting and Above Expectations except for girls who have slipped slightly from what was a very high percentage at mid-year. More seniors are reading at or above expectation than juniors.*
Male	3 (16%)	3 (16%)	11 (59%)	2 (11%)	13 (70%) ***61%***	
Female	0 (0%)	1 (14%)	4 (57%)	2 (29%)	6 (86%) ***91%***	
Junior	2 (13%)	3 (20%)	8 (53%)	2 (13%)	10 (66%) ***54%***	
Senior	1 (9%)	1 (9%)	7 (64%)	2 (18%)	9 (82%) ***82%***	
Maori	2 (25%)	0 (0%)	6 (75%)	0 (0%)	6 (75%)***6*** ***57%***	

Contributing factors:

Students who are Well Below expectation include one student with significant learning delays and two students who came to the school this year (one of them just at the beginning of Term 4). All three students arrived at Rangitoto well behind in reading and writing and are making good progress. Of the four students Below, two are ESOL, one is a Year 1 student, and one only came to the school at the end of last term.

What we are doing to address this?

Students are receiving regular timetabled one on one reading time with the teacher and support from the Teacher Aide. They are all participating in the iDeal structured literacy programme at their level of ability which will explicitly teach language rules needed for decoding. One student has been recently approved for 2026 In Class Support funding. Five of these students will be with us next year and will be receiving direct support from myself as the Learning Support Coordinator, through our Teacher Aide and through the teacher.

What can the Board do?

The Board should continue to dedicate funding towards supporting these children and their class teacher/s.

one has only transferred to our school recently. The other two students showing Below are both senior students who have been finding more advanced maths concepts difficult. As a whole senior students are likely to have been affected by both staffing changes in the senior room and the use of the Oxford teaching resources (which teachers identified earlier in the year as being confusing for some students).

With a small school, having several students leave or come into the school has contributed to a change in percentages so they need to be read with some caution but end of year results read well considering staffing changes with overall improvement from mid-year.

What we are doing to address this?

All of the students who are below or well below are receiving targeted support from their teacher. . Teachers will be changing to the Maths No Problem resources next year and using the refreshed maths curriculum year by year teaching programme which should assist in identifying and addressing learning gaps. We have a small amount of funding for maths support which will be focused on the three Well Below students. There will be two Teacher Only days dedicated to improving teacher understanding of the new maths curriculum and ways to improve effective teaching of maths.

What can the Board do?

The Board should continue to dedicate funding towards supporting these children and their class teacher/s.

Reading – (Mid year comparison percentage in bold italics below. Green background indicates improvement in results)

Groups	Well Below	Below	Met Expectation	Above Expectation	Met and Above Expt.	Discrepancies
Whole School	5 (19%)	2 (8%)	15 (58%)	4 (15%)	22 (73%) ***67%***	*Overall there is a large discrepancy between boys and girls with girls overall achieving at a higher level than boys. There was an excellent increase in Seniors writing achievement (28% improvement since mid year). Juniors however had a decrease in meeting expectations.*
Male	4 (21%)	2 (11%)	11 (58 %)	2 (11%)	13 (69%) ***61%***	
Female	1 (14%)	0 (0%)	4 (57%)	2 (29%)	6 (86%) ***83%***	
Junior	3 (20%)	2 (13%)	8 (53%)	2 (13%)	10 (66%) ***77%***	
Senior	2 (18%)	0 (0%)	7 (64%)	2 (18%)	9 (82%) ***54%***	
Maori	2 (25%)	1 (13%)	5 63%)	0 (0%)	5 (63% ***57%***	

Contributing factors:
The students who are not yet meeting expectations in writing are mainly the same as those not meeting expectations in reading as similar contributing factors are in play here ie ESOL, new arrivals to the school coming in with low levels of skill/knowledge in literacy, or significant learning delays apparent.
What we are doing to address this?
Our senior teacher is working closely with RTLB on ways to improve engagement with tasks. PB4L strategies are helping us with student engagement and focus in class. As LSC next year I will be working with our Teacher Aide to upskill her so she can provide more targeted support. We also will be utilising her to take structured literacy lessons for more groups so the class teachers can work directly with students that need more help. I will be working one on one or in small groups on most days with all students currently not yet meeting literacy expectations.
What can the Board do?
The Board should continue to dedicate funding towards supporting these children and their class teacher/s.

Writing - (Mid year comparison percentage in bold italics below. Green background indicates improvement in results).

Overall, the results are pleasing considering we have had a year with a number of disruptions including staffing changes. In 2026 I believe that taking on the LSC within school role will enable me to provide excellent support and hopefully acceleration for students that need it.

It is important to point out that data for small schools often can differ markedly from year to year, as even 1 or 2 students moving up or down a band or leaving/arriving at the school can affect results significantly so contributing factors and progress of students between bands or within groups need to also be considered carefully to make reliable judgements on overall student achievement and teaching effectiveness.

Heather Dallas
Rangitoto School Principal Date: 9.12.25

Report on how the School has given effect to Te Tiriti o Waitangi in 2025

Rangitoto School follows the three ‘Ps” when planning how to give effect to Te Tiriti o Waitangi – the principles of partnership, participation and protection in evidencing our country’s bicultural foundations. These principles are evident in our school policies and school culture. Students have been doing a range of activities during the year under each of these principles to understand what they look like/sound like/feel like in a school setting.

For our policies, aligning with partnership for example, staff are looking forward to strengthening our ties with our local marae and have been with working as a Maori Achievement Collaborative (MAC) school this year to create a Te Reo/Te Ao Maori teaching/learning plan to suit our students and local area.

For participation we intend to review and improve our existing programmes so that students are engaged with learning about Te Reo/Te Ao Maori in a more integrated manner as well as more explicit teaching/learning opportunities. Through the Kahui Ako we have had several workshops for students to learn mau raakau. We visited the annual Maniapoto Festival in Te Kuiti in November and have been working with local iwi learning ma rakau and waiata. We also hold an annual sleepover at the school for Matariki which focuses on activities and learning of Te Ao Maori.

Our learning as an Enviroschool contributes to the principle of protection. We hope that students’ growing knowledge of the local and wider areas around them, and the history and themes around sustainability will encourage them to become kaitiaki (guardians) of our land. As an Enviroschool we follow the quote of David Sobel : “If we want children to flourish, to become truly empowered, let us allow them to love the earth before we ask them to save it.”

Regulation 9(1)(g)

Heather Dallas
Principal
15th December 2025