ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	3829
Principal:	Sarah Thompson
School Address:	29 St Leonards Drive, St Leonards, Dunedin 9022
School Phone:	03 471 0501
School Email:	office@stleonardsdn.school.nz

Accountant / Service Provider:

ST LEONARD'S SCHOOL (DUNEDIN)

Annual Financial Statements - For the year ended 31 December 2025

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St Leonard's School (Dunedin)

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.

ALISON HILL
Full Name of Presiding Member

Signature of Presiding Member

4/6/2026
Date:

Sarah Thompson
Full Name of Principal

Signature of Principal

4/6/2026
Date:

St Leonard's School (Dunedin)
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Alison Hill	Presiding Member	Elected	Sep 2028
	Parent Representative	Elected	Sep 2025
Paul Turner	Parent Representative	Elected	Sep 2028
	Presiding Member	Elected	Sep 2025
Sarah Thompson	Principal	ex Officio	
Antonia Wood	Parent Representative	Elected	Sep 2028
Penny Keirle	Parent Representative	Elected	Sep 2028
Julie Kearns	Staff Representative	Elected	Sep 2028
Natalie Scott	Parent Representative	Elected	Sep 2025
Francene Scott	Parent Representative	Elected	Sep 2025
Lynne Senior	Staff Representative	Elected	Sep 2025

St Leonard's School (Dunedin)
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	419,663	353,988	405,392
Locally Raised Funds	3	26,540	17,240	28,516
Interest		1,126	2,500	5,660
Total Revenue		447,329	373,728	439,568
Expense				
Locally Raised Funds	3	9,595	8,520	10,704
Learning Resources	4	279,242	236,600	269,192
Administration	5	42,570	42,083	38,795
Interest		274	-	419
Property	6	131,556	119,419	110,817
Loss on Disposal of Property, Plant and Equipment		19	-	21
Total Expense		463,256	406,622	429,948
Net (Deficit) / Surplus for the year		(15,927)	(32,894)	9,620
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(15,927)	(32,894)	9,620

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

St Leonard's School (Dunedin)
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		59,627	59,627	50,007
Total comprehensive revenue and expense for the year		(15,927)	(32,894)	9,620
Contribution - Furniture and Equipment Grant		1,912	-	-
Equity at 31 December		45,612	26,733	59,627
Accumulated comprehensive revenue and expense		45,612	26,733	59,627
Equity at 31 December		45,612	26,733	59,627

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.

St Leonard's School (Dunedin)
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	99,551	428,970	440,235
Accounts Receivable	8	27,213	23,732	23,732
GST Receivable		1,030	-	-
Prepayments		2,735	2,760	2,760
Funds Receivable for Capital Works Projects	14	7,872	-	-
		138,401	455,462	466,727
Current Liabilities				
GST Payable		-	7,309	7,309
Accounts Payable	10	43,581	189,549	189,549
Revenue Received in Advance	11	48	2,350	2,350
Provision for Cyclical Maintenance	12	19,779	-	-
Finance Lease Liability	13	2,080	2,382	2,382
Funds held for Capital Works Projects	14	23,604	193,291	193,291
		89,092	394,881	394,881
Working Capital Surplus		49,309	60,581	71,846
Non-current Assets				
Property, Plant and Equipment	9	25,186	15,921	28,922
		25,186	15,921	28,922
Non-current Liabilities				
Provision for Cyclical Maintenance	12	26,651	48,047	39,419
Finance Lease Liability	13	2,232	1,722	1,722
		28,883	49,769	41,141
Net Assets		45,612	26,733	59,627
Equity		45,612	26,733	59,627

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

St Leonard's School (Dunedin)
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		113,307	113,857	118,606
Locally Raised Funds		26,678	17,240	29,322
Goods and Services Tax (net)		(8,339)	-	7,817
Payments to Employees		(64,060)	(73,210)	(69,015)
Payments to Suppliers		(97,011)	(71,652)	(52,717)
Interest Paid		(274)	-	(419)
Interest Received		1,126	2,500	5,671
Net cash (to)/from Operating Activities		(28,573)	(11,265)	39,265
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(2,571)	-	(91)
Net cash (to)/from Investing Activities		(2,571)	-	(91)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,912	-	-
Finance Lease Payments		(2,528)	-	(1,449)
Repayment of Borrowings		-	-	(3,228)
Funds Administered on Behalf of Other Parties		(308,924)	-	324,498
Net cash (to)/from Financing Activities		(309,540)	-	319,821
Net (decrease)/increase in cash and cash equivalents		(340,684)	(11,265)	358,995
Cash and cash equivalents at the beginning of the year	7	440,235	440,235	81,240
Cash and cash equivalents at the end of the year	7	99,551	428,970	440,235

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.

St Leonard's School (Dunedin)
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity
St Leonard's School (Dunedin) (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.

1.2. 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 12.

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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 9.

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 13. Future operating lease commitments are disclosed in note 19b.

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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Furniture and Equipment	3-15 years
Information and Communication Technology	2-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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1.9. 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

1.10. 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.

1.11. 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, 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.

1.12. 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.

1.13. 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.

1.14. 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 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.15. 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 surplus or deficit.

1.16. 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.

1.17. Budget Figures

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

1.18. 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	119,249	116,547	121,190
Teachers' Salaries Grants	215,314	156,990	199,682
Use of Land and Buildings Grants	83,464	80,451	84,520
Other Government Grants	1,636	-	-
	419,663	353,988	405,392

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	17,590	2,720	6,702
Fees for Extra Curricular Activities	868	3,200	1,669
Trading	163	1,270	707
Fundraising and Community Grants	6,547	8,000	7,373
Other Revenue	1,372	2,050	12,065
	26,540	17,240	28,516
Expense			
Extra Curricular Activities Costs	1,904	1,200	1,286
Trading	-	1,070	480
Fundraising and Community Grant Costs	4,733	2,200	3,131
Other Locally Raised Funds Expenditure	2,958	4,050	5,807
	9,595	8,520	10,704
Surplus for the year Locally Raised Funds	16,945	8,720	17,812

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	1,138	3,910	2,409
Information and Communication Technology	1,199	2,500	310
Employee Benefits - Salaries	264,843	216,240	255,002
Staff Development	3,038	900	1,335
Depreciation	9,024	13,000	10,136
Other Learning Resources	-	50	-
	279,242	236,600	269,192

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	10,053	10,153	9,426
Board Fees and Expenses	2,917	3,400	2,596
Operating Leases	40	330	287
Other Administration Expenses	5,328	6,350	4,765
Employee Benefits - Salaries	19,141	16,650	17,079
Insurance	1,503	1,500	1,245
Service Providers, Contractors and Consultancy	3,588	3,700	3,397
	42,570	42,083	38,795

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cyclical Maintenance	7,011	8,628	(2,220)
Heat, Light and Water	6,364	6,100	6,619
Rates	4,323	4,400	3,743
Repairs and Maintenance	1,466	880	332
Use of Land and Buildings	83,464	80,451	84,520
Other Property Expenses	28,928	18,960	17,823
	131,556	119,419	110,817

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	99,551	428,970	440,235
Cash and cash equivalents for Statement of Cash Flows	99,551	428,970	440,235

Of the $99,551 Cash and Cash Equivalents, $23,652 is subject to restrictions for the following reasons:

- $48 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 11.

- $23,604 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 14.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	-	138	138
Receivables from the Ministry of Education	5,734	3,148	3,148
Teacher Salaries Grant Receivable	21,479	20,446	20,446
	27,213	23,732	23,732
Receivables from Exchange Transactions	-	138	138
Receivables from Non-Exchange Transactions	27,213	23,594	23,594
	27,213	23,732	23,732

9. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV)** $
Building Improvements	4,646	-	-	-	(1,094)	**3,552**
Furniture and Equipment	13,336	1,839	-	-	(3,520)	**11,655**
Information and Communication Technology	3,603	695	-	-	(1,679)	**2,619**
Leased Assets	3,736	2,736	-	-	(2,279)	**4,193**
Library Resources	3,601	37	(19)	-	(452)	**3,167**
	28,922	5,307	(19)	-	(9,024)	**25,186**

The net carrying value of furniture and equipment held under a finance lease is $4,193 (2024: $3,736)

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

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	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	$	$	$	$	$	$
Building Improvements	22,729	(19,177)	**3,552**	22,729	(18,083)	**4,646**
Furniture and Equipment	88,422	(76,767)	**11,655**	86,583	(73,247)	**13,336**
Information and Communication Technology	53,067	(50,448)	**2,619**	52,372	(48,769)	**3,603**
Leased Assets	10,723	(6,530)	**4,193**	11,685	(7,949)	**3,736**
Library Resources	26,389	(23,222)	**3,167**	26,490	(22,889)	**3,601**
Balance at 31 December	201,330	(176,144)	**25,186**	199,859	(170,937)	**28,922**

10. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	5,042	155,975	155,975
Accruals	10,053	8,041	8,041
Banking Staffing Overuse	4,689	2,690	2,690
Employee Entitlements - Salaries	23,021	22,009	22,009
Employee Entitlements - Leave Accrual	776	834	834
	43,581	189,549	189,549
Payables for Exchange Transactions	43,581	189,549	189,549
	43,581	189,549	189,549

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Grants in Advance - Ministry of Education	-	2,302	2,302
Other Revenue in Advance	48	48	48
	48	2,350	2,350

12. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	39,419	39,419	41,639
Increase/(decrease) to the Provision During the Year	7,011	8,628	(2,220)
Provision at the End of the Year	46,430	48,047	39,419
Cyclical Maintenance - Current	19,779	-	-
Cyclical Maintenance - Non current	26,651	48,047	39,419
	46,430	48,047	39,419

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

13. 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	2,355	2,598	2,598
Later than One Year	2,495	1,798	1,798
Future Finance Charges	(538)	(292)	(292)
	4,312	4,104	4,104
Represented by:			
Finance lease liability - Current	2,080	2,382	2,382
Finance lease liability - Non current	2,232	1,722	1,722
	4,312	4,104	4,104

14. 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 $
School Court Resurface - 238716	44,614	-	(21,010)	-	23,604
AMS Classroom & Roofing - 238717	148,677	52,301	(208,850)	-	(7,872)
Totals	193,291	52,301	(229,860)	-	15,732
Represented by:					
Funds Held on Behalf of the Ministry of Education					23,604
Funds Receivable from the Ministry of Education					(7,872)

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers $	Closing Balances $
School Court Resurface - 238716	5,428	553,734	(514,548)	-	44,614
AMS Classroom & Roofing - 238717	(1,750)	250,000	(99,573)	-	148,677
Tree Felling - 241875	(3,020)	4,475	(1,455)	-	-
Totals	658	808,209	(615,576)	-	193,291
Represented by:					
Funds Held on Behalf of the Ministry of Education					193,291

15. Related Party Transactions

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

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

16. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, and the Principal.

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	2,830	2,425
Leadership Team		
Remuneration	134,447	116,896
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	137,277	119,321

There are five members of the Board excluding the Principal. The Board had held eight 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	110-120
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 -110	1.00	1.00
	1.00	1.00

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

17. 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 the number of persons to whom all or part of that total was payable was as follows:

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

18. 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 of specific individuals. As such, this is expected to resolve the liability for school boards.

19. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $119,951 (2024: $597,795) as a result of entering the following contracts:

Contract Name	**2025 Capital Commitment**
	$
School Court Resurface - 238716	92,652
AMS Classroom & Roofing - 238717	27,299
Total	**119,951**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: nil)

20. 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**	**2025**	**2024**
		Budget	
	Actual	**(Unaudited)**	**Actual**
	$	**$**	**$**
Cash and Cash Equivalents	99,551	428,970	440,235
Receivables	27,213	23,732	23,732
Total financial assets measured at amortised cost	126,764	452,702	463,967
Financial liabilities measured at amortised cost			
Payables	43,581	189,549	189,549
Finance Leases	4,312	4,104	4,104
Total financial liabilities measured at amortised cost	47,893	193,653	193,653

21. Events After Balance Date

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

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INDEPENDENT AUDITOR'S REPORT

To the readers of St Leonard's School (Dunedin)'s financial statements for the year ended 31 December 2025

The Auditor-General is the auditor of St Leonard's School (Dunedin) (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on pages 3 to 17, 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:

a) present fairly, in all material respects:

- the School's financial position as at 31 December 2025; and
- the School's financial performance and cash flows for the year then ended; and

b) 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 4 June 2026. This is the date at which our opinion is expressed.

Emphasis of matter – Failure to meet statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2026.

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 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, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

We are independent of the School in accordance with the independence requirements of 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 the audit, we have no relationship with or interests in the School.

Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Dunedin, New Zealand

St Leonards School

Annual Report 2025

Principal's Report 2025

2025 was a year of strengthening and deepening our sense of community, both within the student community and amongst the parent and whānau community. Our well established classroom routines meant we were able to start the year with our feet running, straight into meaningful learning and growth.

Property

By March, the classroom opening project was finished and we were able to settle into our refurbished learning space. It has been a joy to teach and learn in the opened rooms this year. We celebrated the project's completion with the wider community with a Classroom Warming that attracted good coverage in the Otago Daily Times.

We had window transfers and blinds installed in the classrooms to reduce the glare from low winter sun. We had some carpet and vinyl installed as part of the Small and Rural Schools programme.

Great Learning Opportunities

All our tamariki participated in some enriched learning experiences, both in the classroom and away from school.

- In Term One, we visited Otago Polytechnic to look at compost/worm farms and edible gardens.
- Our trip to the Marine Science Centre in Portobello was a great opportunity to deepen our learning from the term so far. Our mokopuna were able to share a lot of prior knowledge with the educator.
- Our year 5 and 6 students attended the Enviroschools Primary Hui at Orokoui with the focus on taking action.
- In Term 4, we started Unplugged Fridays, which was very well received. I was encouraged by the way our tamariki were able to articulate why we were doing it, relating back to Te Whare Tapa Whā.
- The Ukulele Jam was a highlight - our tamariki worked hard towards being ready for it and thoroughly enjoyed participating.
- Our Noho Marae as part of camp week was a hugely significant experience for our whole community - tamariki, staff and whānau alike.
- Hannah from the Marine Studies Centre visited with VR headsets and we experienced life under the ocean.

Staff Meetings, Professional Development and Projects

As well as our regular Professional Growth Cycle Staff Meetings and attending Ministry provided professional development to support the refreshed curriculum. Alice and I engaged in a number of other opportunities to enrich our curriculum and practice, including Health and P.E. conferences and workshops, Enviroschools Hui, Māori Achievement Collaborative hui and more.

During our end of year reflection, we identified these areas of growth and strength:

- Graduate Profile - specifically embedding it into morning meetings
- Using end of term ASPIRE reflections to inform teaching the following term
- Implementing structured literacy across the school and embedding it in the junior programme.
- High veracity teaching practices have been intentional and done well (sharing learning intention, self testing, reducing cognitive load, providing access to models)
- Peer teaching has started to happen naturally

- Classroom wall displays - especially having children's writing and artwork on display - we get comments from parents who enjoy it
- Gained momentum in learning - less interruptions, still a work in progress
- Individual blackboards working very well
- Continued to develop culturally responsive practice (adding new karakia, waiata, pūrākau, more commands)

Kā mihi nui,
Sarah Thompson
Principal, Tumuaki

Board Members

Ali Hill (Presiding Member)

Sarah Thompson (Principal)

Julie Kearns (Staff Representative)

Paul Turner

Antonia Wood

Penny Keirle

Statement of Variance

1. Empower and develop skills for learning, relationships and well being, both now and in the future with resilience, critical thinking and confidence.

Initiative	Actions *What did we do?*	Outcomes *What happened?*	Reason for the variance *Why did it happen?*	Evaluation *Where to next?*
1a Identify Acceleration ākoka	We used end of 2024 assessments to identify students that are below, well below, or have decelerated progress for more than 2 terms. We continued to update this document throughout the year.	This document became the starting point for conversations with staff and with RTLB and LSC regarding next steps for individuals requiring acceleration.	This process worked well and was sustainable.	Continue to use this process for 2026;
1b Acceleration Interventions	Actions varied based on individual needs, but included utilising tools in the Graduate Profile; a common action was to give a, “preview” of new material with teachers prior to group work, and additional opportunities to practice. We had a group referral with RTLB to support Graduate Profile implementation. We made adjustments to the classroom routine to ensure we have regular additional time for acceleration students.	Acceleration for some students. Confidence to have a go at challenging learning has increased across the board.	Confidence in learning and risk taking reflects the work we have done through the Graduate Profile. Available teacher and teacher aide time fluctuated over the year due to staff changes and budget limitations. Whilst we were mostly able to mitigate disruption, this may have been a factor in limited progress.	Continue to reevaluate the timetable to ensure we maximised learning time for acceleration students; Provide professional development for teacher aide for structured literacy..

1c Professional Growth Cycle for Teachers	Teachers and Teacher Aides participated in PGC staff meetings 2-3 times per term; Continue to work through St Leonards School Quality Practice Document, which outlines the ways in which we demonstrate the Standards for the Teaching Profession in our unique context; We identified up to 3 practices to embed or enhance; To complement our Quality Practice Document, we spent a staff meeting creating a "Quality Practice Routines" doc which provides a synthesis of our practice in each learning area. Our student teacher confirmed that a document like this would be very beneficial to work from the beginning, and it would also be useful for any new staff or long term relievers.	This process became central to the ways in which we all work in the school. It brought clarity and shared language. It helped to focus our efforts so we weren't easily distracted by other growth opportunities, but focused on the areas that had the biggest impact.	Our PGC process worked because we were all on board, including our teacher aide and student teachers.	Continue this effective practice in 2026.
1d Embed Graduate Profile	We embedded the ASPIRE Graduate Profile throughout the school, making it an accessible tool for ākoka as they develop their skills for learning, relationships and wellbeing. - Daily focus during our Hui Ata - Used information from end of term reflections to identify needs and plan the next term. - Made posters to support each area - Created questions for each area to support conversations - Utilised a Minecraft Project to focus on co-operation and other social skills	The language we taught ākonga to use in our Hui Ata became second nature in the way they talked about and engaged in their learning. End of term reflections were interesting, as they often revealed that ākonga thought themselves less capable in areas we had been focusing on.	Engagement was encouraged through the Minecraft Project - it was a meaningful context to refer to our values in. Ākonga likely judged themselves more critically in areas they better understood.	Continue this effective practice in 2026.
1e Unpack Te Mātaiaho Mathematics Curriculum	We spent the curriculum days and some staff meetings unpacking Mathematics in Te Mātaiaho - Unpack progressions - Unpack acceleration	We intended to align our assessment schedule, but that remains incomplete. We also intended to align	We withheld progress on developing our assessment schedule until we received clarity from the ministry	Next year, we will be collaborating with other small schools to develop a scope and sequence that will

	- Align assessment schedule While this work has been happening, we have continued to teach and accelerate ākonga through PR1ME. We updated our delivery statements according to the 2024 curriculum release.	PR1ME with the progressions in the curriculum. This work remains incomplete. We did plan and successfully teach non-number topics across the school. We identified that Basic Facts is missing from our current programme, despite evidence of its importance, , so we began to find ways of ensuring students achieve mastery.	about what would be expected. Much of the work we were partway through has to be redone due to the re-release of the curriculum in September. At the PR1ME Maths Roadshow there were conflicting messages about which scope and sequence to follow (NZ Curriculum or PR1ME). More work needs to be done here to ensure that what we are doing with the "number" strand of the maths curriculum is met at each year level.	set appropriate pacing in multilevel classrooms. We will then use this pacing to plan PR1ME across the year. Evaluate the SMART tool and identify whether or not other assessments are needed to inform next steps and acceleration needs.
1f Unpack Te Mātaiaho English Curriculum	We spend some staff meetings and holiday time unpacking English in Te Mātaiaho (2024 release) - Unpacked progressions - Unpacked acceleration - Aligned assessment schedule Alice undertook BLSA training for years 3-6. We created a delivery statement for the implementation of the 2024 release.	We aligned our Spelling Rules scope and sequence with the new doc. We intend to cover all of phase 2 spelling rules and sentence structure objectives over the course of the year, meaning that our learners get a minimum of three opportunities to have focused learning for each over their senior years. We have looked at ways that our integrated curriculum (everything except reading,	We made significant progress in this area are confident that we are teaching the English Curriculum (2024 release) at expected year levels. Much of the work completed earlier in the year needs to be reassessed in light of the October release.	Spend time understanding the changes in the October 2025 release; Rewrite our delivery statement to align Reevaluate our scope and sequences to ensure they align. Evaluate the SMART tool and identify whether or not other assessments are needed to inform next steps and acceleration needs.

		writing and maths) uses the learning progressions in the refreshed curriculum. We found that a great deal of the oral language learning area is regularly met in our daily ASPIRE focus.		
1g Implement Readers Theatre	Evidence shows Readers Theatre improves reading outcomes. The approach targets fluency, comprehension and general communication skills. We intended to supplement our Read Along programme with Readers Theatre.	This did not happen in 2025.	The workload of BSLA and implementing the new curriculum left no time to do this initiative justice.	We could implement this as an acceleration initiative if time allows.
1h Dual Factor Reading	Text projected on board during class novel; explicit teaching around vocabulary and comprehension.	We finally did this in term 4 during our senior novel. It was hugely successful for most learners. Our acceleration students, however, did not engage with the projection on the board.	Confident readers were able to confidently engage, those who are not yet confident may have been overwhelmed by text on the board, and opted to listen.	If we continue to use this approach, we must find ways of engaging acceleration students to ensure it reaches its full efficiency.
1i Better Start Literacy training	Alice underlook 4 Week trial starting in February and then the training in term 3 and 4. It included structured literacy approaching in the senior school, focusing on advanced morphology, fluency and deeper level comprehension.	All learners were very engaged in this and most of the content was new to all. It became business as usual by the end of the year. Assessments showed progress in most areas.	BSLA is very time consuming and reduces time for other areas of the curriculum. As the year went on, we were able to select texts relevant to other areas of learning.	The pedagogical approaches in BSLA are effective, and we will continue to integrate in our programme.
1j Topic Coverage Plan	Plan triannual coverage of all areas of the curriculum (other than English and Mathematics) to ensure content knowledge is delivered at each phase	We completed this over the summer holidays and have begun to implement it. We were able to cover all areas scheduled for the year.	In the second half of the year we kept teaching the areas to Friday to ensure we can get the “5 hours per week” of uninterrupted reading, writing and maths,	Continue to integrate other areas of learning into English and Maths.

		Time for areas other than English and Maths is limited, so we need to be creative in the ways we integrate them.	and integrating the topic into maths and English where relevant.	

2. To embed a healthy sense of community, by engaging Whānau and the wider West Harbour community, promoting roll growth.

Initiative	Actions *What did we do?*	Outcomes *What happened?*	Reason for the variance *Why did it happen?*	Evaluation *Where to next?*
1a Gathering Community Voice	Parent survey to enquire into the level of connectedness and engagement our families experience;	We sent out a survey through the newsletter. We also gathered community voices at our Matariki celebration.	We had the most feedback from our community at the Matariki celebration.	Continue Matariki reflections; look at utilising assemblies for gathering parent and whānau feedback for curriculum reviews.
2b Friday Shop	Develop our Friday Shop with the focus on feeding and engaging our community.	We worked with Enviroschools to have a permanent stall built. We "rebranded" to School Gate Greens. Production and supply was intermittent in term 4.	Seeing the edible gardens at the Polytech helped with a vision for where we can go.	Plan how we can build momentum with School Gate Greens.
2c Open Days	We planned two Sunday Morning open days targeted at families with preschool children.	The first open morning attracted two local families. For the second, we had a Teddy Bear Picnic.	There are a limited number of young families in the area.	We want to make sure we stay connected to the young families in the area, so are planning Sunday morning coffee and playtimes to create low-key opportunities to connect.

2d Fundraising Events	We planned events to be spread across the year with a range of target audiences including St Leonards locals, wider West Harbour residents, plus a range of age groups.	We successfully ran all the events we planned, but are at the limit of what we can ask families to do.	Small number of families mean the pool of volunteers is small, but we still need to actively create opportunities for people to visit our school if we wish for it to grow.	We have created a similar plan for 2026 with a breakdown of how many volunteers are required so we can be transparent about how much time is needed.
2e Community Working Bees	Working Bees followed by shared kai each Sunday prior to the term starting; The Hall Committee and wider community will be encouraged to attend.	Hall committee didn't attend any. We had a very successful two-weekend working bees to get the playground done.	Our parent community really care about our school!	Reaching out to volunteer organisations to do some of the working bee work;
2f Review Motto and Vision Statement	We intended to review our Motto and Vision statement to reflect the values of our school, in particular, community and belonging.	This did not happen in 2025	The board was focused on a number of other priorities.	This is on the agenda for 2026. It willbe done in conjunction with consultation about adopting a dual name.

3. To create an inclusive environment that values diversity and gives effect to TeTiriti o Waitangi.

Initiative	Actions *What did we do?*	Outcomes *What happened?*	Reason for the variance *Why did it happen?*	Evaluation *Where to next?*
3a Māori Achievement Collaborative	Sarah participated in MAC; Unpacking Te Tiriti o Waitangi	Attended a number of hui, including Hui-a-tau in Kirikiriroa We had a staff meeting to talk about Te Tiriti o Waitangi, and its importance for ākonga Māori as well as non Māori, making it incredibly relevant to our context We took a number of small steps towards increasingly giving effect to Te Tiriti	Participating in MAC has enriched our kura in more ways than we anticipated through the relationships we cultivated, and the local narratives we learned.	Investigate the opportunity to participate in MAC with the new user-pays model.

		- Seeking permission to use our gifted name (Te Umukuratawhiti) - Learning Pepeha - Noho marae - Learning local cultural narrative - New karakia - Mihi Whakatau		
3b Navigating the Journey	- Intentionally address specific learning steps identified through ASPIRE Graduate profile by integrating Navigating the Journey activities into our Hui Ata. - A week each term where we break into age groups to cover age relevant content.	We have integrated a number of activities from NtJ into our morning meetings to support the graduate profile. These proved to be meaningful and enjoyable.	The content in Navigating the Journey reflects the aspirations of our community for our tamariki.	Continue to implement.
3.c Whānau additions to the Graduate Profile	Whānau have the opportunity to share cultural values that they aspire to see their tamariki grow in as they progress through our school.	We found that all the specific goals and aspirations that our current whāau have for their tamariki are already reflected in the Graduate Profile. This still, however, remains available should it be needed in the future.	This confirms that our Graduate Profile reflects the aspirations of our current school community.	Continue to use whānau hui to invite whānau to share specific aspirations for their tamariki that aren't included in the Graduate Profile.

Attendance

Term 1 Attendance was 86%, compared with 68% in term 1 last year.

Term 2, 78% of students were in “regular attendance” category (90% or more)

Our average attendance for Term 3 was 96.8%. We have no students over the threshold for unjustified absences. I received a call from the ministry to congratulate us on perfect attendance for term 3.

Term 4 was 89% regular attendance.

Evaluation and Analysis of Achievement

Data over time	**Mid 2025**			**End 2025**		
	Reading	Writing	Maths	Reading	Writing	Maths
All						
At or above %	66%	78%	78%	78%	67%	78%
Numbers in cohort						
Māori						
At or above %						
Numbers in cohort	0	0	0	0	0	0
Pacific						
At or above %						
Numbers in cohort	0	0	0	0	0	0
Asian						
At or above %	100%	100%	100%	100%	100%	100%
Numbers in cohort	2	2	2	2	2	2
NZ European %						
At or above	100%	71%	71%	100%	71%	71%
Numbers in cohort	7	7	7	7	7	7
Girls %						
At or Above	50%	85%	50%	75%	50%	50%
Numbers in cohort	4	4	4	4	4	4
Boys %						
At or above	80%	80%	100%	100%	100%	100%
Numbers in Cohort	5	5	5	5	5	5

Reading

Note: a trend shows below children are at or above for decoding and fluency, but below in comprehension.

What is the data telling us?
Our structured literacy (The Code and Spelling rules) are effectively teaching most learners. Some of our learners had previously been below in the structured literacy aspect, and are now achieving at expectations. The area of comprehension that most of our learners struggle with is retelling, and this has been clearly identified through the Better Start Literacy Approach (BSLA) assessments that we used. BSLA has seen acceleration in achievement, however, comprehension still lags behind.

How is this data informing teaching (next steps) for individual children?
We will refine our interventions to support those who are not accelerating in comprehension, as well as the small groups who are still struggling with decoding.

What assessment practices (tools and judgements) support this data?
Reading Skills record, BLSA assessments

How does this data and analysis drive your strategic planning and what are your goals for student achievement and progress going forward?
We need to prioritise comprehension and retelling for the group, and prioritise timetabling additional structured literacy practice for some.

Writing

What is the data telling us?
Whilst overall the data is encouraging, there is a small group (mainly girls) who haven't made expected progress. We have observed that in the classroom, these learners avoid independent writing, probably due to fear of risk taking.

How is this data informing teaching (next steps) for individual children ?
For our acceleration students, we will make a plan to support working independently and take risks.

What assessment practices (tools and judgements) support this data?
This data was triangulated based on e-asTTle evaluations of both fiction and non-fiction as well as spelling assessments and other observations.

How does this data and analysis drive your strategic planning and what are your goals for student achievement and progress going forward?
We will regularly incorporate risk taking and classroom tools to support independent work during our Hui Ata. The group who have not made expected progress (mainly girls) will have individual plans in place to accelerate their progress.

Mathematics

What is the data telling us?
Our maths programme is effective for our current group of boys, but not for our girls. Those who have made decelerated progress are also below in reading and/or writing and require more time to get through their work.

How is this data informing teaching (next steps) for individual children
We have identified our acceleration students, and will prioritise staffing to ensure they have the additional support they require. Again, risk taking in independent work remains a challenge, so we will address that individually.

What assessment practices (tools and judgements) support this data?
We used Maths Snapshots and basic facts assessments.

How does this data and analysis drive your strategic planning and what are your goals for student achievement and progress going forward?
We are working on an annual coverage plan to ensure pacing is appropriate, and that ākonga are working on content similar to their peers so they have many exposures to their current content, revise previous content, and are extended in future content to support their learning.

Giving Effect to Te Tiriti o Waitangi

- This year, we participated in the Māori Achievement Collaborative, which has supported us to further develop our practice.
- We held our first Mihi Whakatau to welcome a group of teachers to our kura. We used the process again later in the year to welcome another school.
- We continue to be dedicated to integrating te reo, matauranga me te tikaka Māori in our daily routines (waiata, karakia, korero Māori during the morning roll, and relevant integration in topics). We further expanded our repertoire of these in 2025.
- We attended a Noho Marae, and spent time learning about tikaka involved in the weeks leading up.
- In mathematics, we have intentionally planned to include matuaranga Māori in each topic.

Statement of Compliance with Employment Policy

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Health and Safety Policies and procedures in use for example ensured workspaces, classrooms, toilets and staffroom are regularly cleaned daily for hygiene; Building Warrant of Fitness routinely completed.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Policy and procedure that complies with Union and MoE guidelines
How do you practise impartial selection of suitably qualified persons for appointment?	Not applicable in 2025
How are you recognising, - The aims and aspirations of Māori, - The employment requirements of Māori and - Greater involvement of Maori in the Education service?	As we currently have no Māori staff or students, we do not have the opportunity to implement these aspects.
How have you enhanced the abilities of individual employees?	Professional development opportunities that align with the school's target areas and also employee aspirations.
How are you recognising the employment requirements of women?	All staff members in 2025 were women.
How are you recognising the employment requirements of persons with disabilities?	All rooms are accessible via ramps; staff toilets are accessible. We are open to ensuring equitable access for all, and are committed to providing relevant support as and when the need arises with employees.

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

	yes	no
Do the St Leonards School Board and Principal:		
Support development and training for all women employees.	✓	
The school offers appropriate support for employees with disabilities.	✓	
Encourage employees from ethnic groups to look for and to take up opportunities for leadership and promotion.	✓	
Recognise and reward (where appropriate) specialised skill of Māori employees, including fluency in te reo, interpreting skills, and knowledge of Māori culture.	✓	
Make a range of school responsibilities, such as timetabling, taking assemblies, and organising outdoor education, available to all teachers on an equal basis.	✓	
Encourage all employees to undertake training and development.	✓	
Encourage all employees to seek promotion and to take advantage of career development opportunities.	✓	
Recognise, in recruitment and selection procedures, skills and knowledge acquired in paid employment, in the home, and in the community.	✓	
Discourage sexual harassment in the school.	✓	

Grants successfully applied for

- Port Otago continues to cover the costs of swimming instruction, pool entry, and the West Harbour Sports Day.

- Tū Manawa Active Aotearoa; $4981.77 for fitness and integrating physical activity into other areas of the curriculum by painting lines in the playground and purchasing digital Jump Jam kits.

Kiwi Sport Funding, Sport and Physical Education

Our Kiwi Sport funding of $139.96 contributed towards paying for our fortnightly Kelly Sports lessons. Here are some other highlights:

- We participated in the Healthy Active Learning programme with Sport Otago. We have an advisor, Georgia, who met with us throughout the year to support us with curriculum planning, innovative thinking, skill development, pedagogical approaches, strategy, and policy. We looked at the Health and PE curriculum and identified that we cover most of the curriculum already. We made some small changes to address most of the gaps;
- Georgia worked with fitness leaders to plan the Fun Run, as well as gave them some new games to play to help the children get their fitness up.
- The Fun Run was successful, all students were highly engaged and all beat their previous records. We have a good number of children participating in summer sports at other schools. Everyone who wants to participate is able to.
- West Harbour Sports Day - the first undercover in the stadium - was very successful.
- We had 12 over 4 weeks in Term 4, and saw progress in all our swimmers.
- We received a grant from Tū Manawa to add to our fitness kete -digital Jump Jam kits and line markings for the playground.