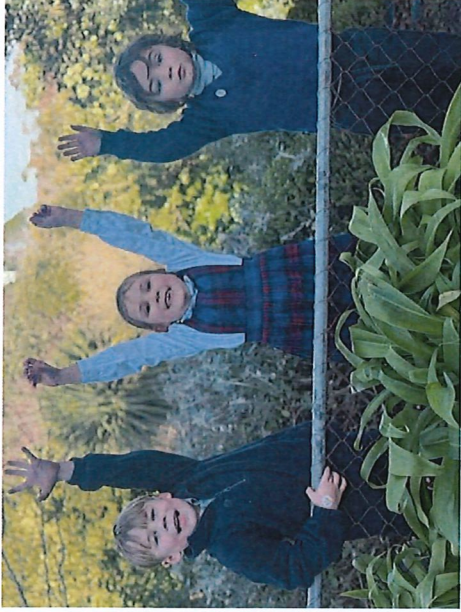




St Brigid's School Annual Report



St. Brigid's School in Tainui, Dunedin, is a Catholic Integrated Primary school for children in Year 1-6. Our goal is to nurture our community's faith. Gospel and Mercy Values are at the heart of our school, shaping our values and practices.

Our focus extends to fostering respect for others, cultivating strong relationships, and guiding our community to live by the teachings of Jesus. Our school crest message, "Let your light shine," is reflective of how we strive to create a supportive environment where every learner has the opportunity to shine. This has led to our School Motto "St Brigid's School - Lighting the way for all to shine."

1. Statement of variance.
2. Evaluation of the school's students' progress and achievement.
3. Statement of compliance with employment policy.
4. Statement of KiwiSport funding.
5. Annual financial statements.



St Brigid's Statement of variance: Strategic Goals and Progress against targets

In 2025, the school implemented a range of strategies to support student learning and accelerate progress. End-of-Year data was used to identify learning needs and inform targeted interventions. The Targeted Learning Register was updated with clear goals for priority learners, and baseline data collected in Term 1 helped teachers plan support programmes. Staff engaged in professional learning, including regular PLD and curriculum-focused teacher-only days for Maths and English. School-wide progression rubrics were developed and reviewed to ensure consistency in teaching and learning, supported by regular moderation and Assessment for Learning practices. Small-group interventions, teacher aide support, and RTLB involvement ensured priority learners received tailored support. Collaborative practices, including team coaching, classroom observations, and staff meetings, strengthened teaching effectiveness and aligned school-wide expectations, contributing to measurable improvements in Reading, Writing, and Maths outcomes. We have seen some good achievements, improvements and the release of another curriculum

Strategic Goal 1: Enriching Faith – Strengthen Parish/School Relationships

Throughout 2025, St Brigid's School continues to strengthen its Catholic character and parish partnership through rich liturgical experiences, and strong pastoral care. To Tātou Whakapono learning packs were implemented school-wide, with staff supported through DRS-led PLD and collaborative planning. Teachers reported increased confidence and consistency in delivering the RE curriculum, supported by improved assessment practices and reporting to the Board from Term 2.

Regular liturgies, fortnightly school Masses, combined parish Masses with St Bernadette's, and sacramental programmes provided authentic opportunities for children and families to grow in faith. Attendance at school Masses increased, including strong involvement from new families, helping to build a sense of belonging and community. Community events such as the Welcome Picnic, School Disco, Rosary at assemblies and weekly in October November with parishioners. As well as pastoral care support (meals, uniforms, stationery, check-ins) further strengthened whānau wellbeing and parish connections.

PB4L Tier 2 training with the Ministry enhanced the values-based culture of the school. A co-constructed PB4L values poster, awards, and targeted support for identified students contributed to a positive learning environment with very few behaviour concerns. Staff used regular data, coaching, and reflection to ensure consistent school-wide practices. The school's charism continues to be lived and articulated by students, and feedback from families affirmed the warm, welcoming culture and strong faith focus.

Strategic Goal 1: Enriching Faith					
Actions:	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence This is the sources of information the board used to determine those outcomes.	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?	
Implemented Tō Tātou Whakapono learning packs school-wide, providing consistent, structured RE teaching across all year levels.	Greater consistency and confidence in RE teaching across the school. Students demonstrated a deeper understanding of Catholic identity and values	Teacher feedback and PLD evaluations RE planning, assessment records, and learning samples	Consistency in assessment is still being developing, as we work to explore and understand the new curriculum	Continue to embed Tō Tātou Whakapono and ensure all teachers are confident with planning, teaching, and assessment.	
Teachers participated in DRS-led PLD and collaborative planning, building shared understanding of the refreshed RE curriculum	Teachers reported a clearer understanding of expectations for planning, assessment, and delivery of RE.	Teachers are confident in teaching and using assessment. Regular guidance from the DRS	Regular support from DRS in staff meetings and guidance in Assessment led to good discussion and understanding	Provide ongoing DRS-led PLD, with a focus on deepening teacher theological knowledge.	
Teachers engaged in RE assessment practices and reported to the Board on Catholic character development.	Teachers reported a clearer understanding of expectations, assessment, and delivery of RE.	Teachers Reports RE Assessment to the board in Term 2.3 and 4		Focus to follow School RE Assessment overview guided by our DRS Review and Evaluate school progress	
Maintained strong pastoral care systems, ensuring students and families were supported.	Families experienced strengthened pastoral support, contributing to a positive school culture.	Community feedback, Board Reporting and pastoral care support	Pastoral care systems in our school have been reviewed with our PB4L Community feedback	Ensure pastoral care systems remain responsive, with continued communication between school, parish, and families.	

<p>Strengthened parish partnerships through regular liturgical celebrations, whole-school Masses, class liturgies, and increased student involvement.</p>	<p>Stronger, more visible parish/school connections, with improved communication and increased participation.</p>	<p>DRS reports and Board reports Student participation records (liturgies, Masses, service activities) Observations from parish leaders and school leadership PB4L</p>	<p>Student engagement in liturgical activities exceeded expectations, with high levels of participation.</p>	<p>Review targets and include any unmet 2025 actions in the 2026 Implementation Plan. Expand opportunities for parish collaboration, including shared events, student leadership, and whānau engagement. Monthly Reflection question for school and community</p>
---	---	--	--	--

Strategic Goal 2 Engaging Whānau

St Brigid's School continued to strengthen cultural capabilities, promote inclusive practices, and support student wellbeing through a range of initiatives in 2025. Te Reo Māori and tikanga are integrated across classrooms, with fortnightly Kapa Haka, Māori karakia, and cultural activities. Our Principal together with our Cultural leaders support staff and families in planning and delivering initiatives such as Indian, Pasifika, Filipino hui, Trinity role model day, and Matariki celebrations and school wide celebrations. Children and whānau were actively involved in cultural events, enhancing a sense of belonging and identity.

Healthy active learning was promoted through regular PE lessons, collaboration with Sport Otago, The Andy Bay Tennis Club, Basketball Otago as well as playground painting upgrades, and *Tuakana-teina* leadership activities. These provided opportunities for students to engage in physical activity, leadership, and teamwork. ELL learners received targeted support, including bilingual assistance and assessment, ensuring equitable learning access. Pastoral care, family engagement and community consultations strengthened connections with whānau and supported attendance and participation across the school. Hui for Indian Communities and talanoa were well received

<p>Strategic Goal 2 : Engaging Whānau</p>			
<p>Actions:</p>	<p>What did we achieve? What were the outcomes of our actions? What impact did our actions have?</p>	<p>Evidence This is the sources of information the board used to determine those outcomes.</p>	<p>Reasons for any differences (variances) between the target and the outcomes</p>
			<p>Planning for next year – where to next?</p>

<p>Strengthened attendance monitoring and follow-up processes, with early communication and support for families requiring assistance.</p>	<p>Created Attendance management plan Improved attendance awareness among families, though some attendance challenges remained.</p>	<p>More consistent attendance follow-up, leading to improved attendance for some students, though challenges persist for some whānau.</p>	<p>Attendance data and monitoring records Management plan in draft and monitored</p>	<p>Review and Strengthen attendance strategies, including early intervention, targeted support, and collaboration with external agencies..</p>
<p>Held school-wide events that encouraged whānau participation (Masses, learning celebrations, cultural events, and parent information evenings).</p>	<p>Regular family nights saw high engagement during</p>	<p>Whānau engagement in school events and celebrations was higher than anticipated, with strong turnout at liturgies, learning celebrations, and cultural events, information nights</p>	<p>We changed times of meeting to support some working families Attendance was increased for school Masses Hui - Indian, Filipino, Pacifica</p>	<p>Continue building culturally responsive practices, ensuring whānau voice shapes school priorities.</p>
<p>Provided targeted support for priority learners and ELL students.</p>	<p>Support systems are regularly reflected and improved to support needs. Families are informed</p>	<p>All children on our target list are supported with goals and these are reviewed and improved with parent information for learning progress</p>	<p>Targeted Register tracks children at Staff regularly to meet and set new goals and supports for our learnings Attendance for some overseas or illness has hindered progress for some learners.</p>	<p>Structured Support for Literacy and Math in 2026 to target those working below Attendance plans</p>

<p>Strong pastoral care, offering support to families experiencing challenges and connecting them with appropriate services.</p>	<p>Enhanced Wellbeing support, ensuring families felt cared for and connected.</p>	<p>EEO survey reported to BOT in October Community Survey comments</p> <p>We have reviewed as part of our Tier two PB4L</p>	<p>Whānau feedback (surveys, informal discussions, event participation)</p> <p>Communication logs (emails, Seesaw posts, meeting notes)</p> <p>Pastoral care records</p>	<p>Maintain and extend pastoral care systems, ensuring families receive timely support. Pastoral Care Menu-Devised for our PB4L</p>
--	--	---	--	---

Strategic Goal 3: Empowering Learners

St Brigid's has focused on enhancing teacher capability and improving student outcomes in Literacy and Maths through the implementation of the new curriculum, Prior to the November school-wide progressions, using Assessment for Learning. Professional learning included PLD in Oxford Owl, Numicon Maths, handwriting, spelling, oral language, and structured literacy, supported by growth coaching and teacher observations. Teachers set goals aligned with the Professional Growth Cycle, engaged in moderation across Writing and Maths, and used tools such as E Asstle, ERO observation frameworks, and school-wide rubrics for Reading and Writing to guide next steps.

Targeted learners are identified by teachers and supported by our LSC through one-on-one interventions, teacher aide support, and collaboration with external agencies. Classroom practices were aligned with school-wide expectations, including daily one-hour sessions in Reading, Writing, and Maths, consistent use of success criteria, and explicit teaching strategies. Families were engaged through Facebook updates, parent meetings, and sharing of learning intentions and student progress, fostering community involvement and transparency.

The impact of these actions has been evident in consistent teaching practices across all classrooms, improved teacher confidence in curriculum implementation, increased engagement with assessment data to guide learning, and strengthened learner outcomes. Regular staff meetings, PLD sessions, and classroom observations ensured ongoing reflection and development, while school-wide assessment snapshots and moderation supported continuous improvement.

Evidence of progress includes teacher observations, growth coaching records, moderation notes, assessment data (EAsstle, Maths snapshots), ERO observation framework documentation, PLD attendance records, parent feedback, and staff surveys. The school's long-term plans and practices are reviewed and refined to ensure sustained quality teaching and learner achievement.

Strategic Goal 3 :Empowering Learners

Actions:	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence This is the sources of information the board used to determine those outcomes.	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
Implemented the new English and Maths curriculum (2024)	Implemented the new English and Maths curriculum 2024 using school-wide progressions and success criteria to guide teaching and learning. Rubrics for reading Reading and Maths were created. Ministry PLD - Structured Literacy Maths with Ministry Provider	All staff had a clear understanding of the new Curriculum and were planning to use this. Reading: 80% at or above expected levels Writing: 67% at or above expected levels Maths: 70% at or above expected level	Increased teacher capability and confidence with the refreshed curriculum and new progressions. Improved student outcomes in Literacy and Mathematics for most learners, particularly those receiving targeted support	Staff will work on the 2025 curriculum to develop planning and understanding at each level
Provide Professional Learning for teachers	Professional learning included Oxford Owl, Numicon, Handwriting, spelling, oral language, structured literacy, and Assessment for Learning practices. Code Ed Spelling. Staff meetings. Twilight, Structured Literacy Ministry	Staff worked together to review Assessment for learning and understanding 2204 curriculums with progressions and school wide consistency Observation and Feedback for teachers 2025 SL PLD Ministry	Teachers demonstrated consistent use of Assessment for Learning strategies (learning intentions, success criteria, feedback, conferencing).	Strengthen and Build on Assessment for learning PLD for 2025 Curriculum Structured Literacy PLD 2026 Assessment PLD Ministry Term 1-3
All staff will participate in Professional Growth Cycles	Teachers participated in growth coaching, observations, and goal setting aligned to improving practice	Staff review and evaluation of Teaching standards Teacher inquiry - goals Observations in classroom and feedback		Professional Growth cycle will be used to monitor goals and improvement

Use assessment to improve teaching and learning	Used tools such as e-asTTle, ERO observation frameworks, school-wide rubrics, and moderation to ensure consistent expectations and next steps.	Moderations Targeted learning support Student voice- reading Writing maths	More consistent assessment across the school, with clearer identification of next learning steps for students	Assessment PLD Ministry provided 2026 Year Two trial maths assessment group 2026
Review and improve Targeted learner support	Delivered targeted interventions for priority learners and ELL students based on baseline data.	Targeted learner register , meetings. Support agencies	Priority learners showed measured progress, though some continue to require intensified support	Structured Literacy and maths support

St Brigid's School Targets 2025

Strategic Goal 3

Annual Goal / Target: Empowering Learners – Raise Achievement in Literacy and Mathematics

Annual target : All Learners to make one of more years progression Literacy and Maths

Actions:	Baseline 2025	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence <i>This is the source of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
Improve Targeted Support Implement new Maths and English Curriculum Use Assessment and Assessment for learning practices to improve learning Professional Growth Cycle	EOY2024 Writing: 65% at/above Reading: 73% at/above Maths: 64% at/above EOY 2025 Reading: 80% at/above Writing: 67% at/above Maths: 70% at/above	- Team coaching and data analysis to identify high-impact next steps. - PLD: Assessment for Learning, Accelerated Learning, Maths & English curriculum changes. - TA support and targeted small group programmes.	- Strongest acceleration for students below/well-below. - ELL learners analyzed needs more clearly identified (22% requiring vocab/comprehension support). - Progressions strengthened teaching consistency.	Focused team work using data. Teacher overall judgement to set goals and track progress ELL support Clear school wide progressions Assessment for Learning is consistent across the classrooms	ELL/ Tier two and three interventions Support Assessment for learning practises Structured Literacy and Assessment PLD through the Ministry Making progressions and supporting

		<ul style="list-style-type: none"> - Developed and trialled English & Maths progressions. - Moderation, observations, and PGC cycles. - Outside agency interventions RTLB/LSC/RTLit support. 	- Assessment informed programmes across all levels.		understanding of the 2025 curriculum.
--	--	---	---	--	---------------------------------------

Attendance

Annual Goal / Target: Enriching Faith, Engaging Whānau, Empowering Learners – Attendance & Engagement

Annual target: To provide and support initiatives attendance and engagement for all students.

Actions:		Baseline 2025	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?

<p>Create and follow an attendance plan</p> <p>Inform parents and caregivers about the importance of regular attendance</p>	<p>68% of students attending 90%+ (up from 33% in 2023). Persistent lateness and high absences for a small group.</p> <p>Ongoing improvement with strengthened systems, communication and monitoring.</p>	<p>Whānau hui, newsletters, and interviews about attendance expectations.</p> <ul style="list-style-type: none"> - Use of <i>Ka Hikitia, Success for All, Tātaiako, Tapasā, Pasifika Project</i> - Attendance data reviewed frequently and shared with whānau. - Target learner information shared with whānau. - ELL support using progressions and bilingual support. - PB4L and pastoral care systems used for wellbeing and attendance. 	<p>Improved whānau understanding of expectations.</p> <ul style="list-style-type: none"> - Increased engagement at hui and interviews. - More consistent follow-up and support for chronic absence. - Learners are better supported through adapted programmes and ELL assistance. 	<p>Difficult situations of sickness and need for overseas travel with difficult family circumstances EOY 54% improved from Term 3.</p> <p>Excellent work LSC and Staff tracking Students and re setting goals.</p>	<p>Review and improve action plan follow up.</p> <p>Be active with Family support and follow up using outside agencies</p>
<p>At the end of 2025 - We had 54% of children attending 90% or more. This had improved from 33% in Term 4 2024. Most absences were due to illness or holidays in term time. We still have a group of students with high absences or are late to school. Attendance in 2025 declined across the year, with rates of 63% in Term 1, 56% in Term 2, and 46% in Term 3 and 54% in Term 4. The significant drop in Term 3 was largely due to families travelling overseas for extended periods, alongside recurring illnesses—including asthma—which affected several students. These strategies have helped to lessen the impact of absenteeism on learning and ensure that students receive timely, targeted support to continue making progress. Improving attendance will remain a key priority for 2026, as it is essential for lifting achievement and supporting equitable outcomes for all learners</p>					

In 2025, teachers identified targeted learners across all subject areas and implemented tailored strategies to support them. Year 4/5 students in Maths, ESOL learners in Reading and Writing, and Year 2 and Year 3 boys in Writing received focused classroom interventions. Additional support was provided through the Learning Support Coordinator (LSC), teacher aides, and external agencies, including RTLB referrals, Supporting small group maths for our Year 5 /6 students where specific learning needs were addressed.

Attendance Improvement: The school prioritised student attendance by working closely with families to identify and address barriers. Initiatives included regular check-ins, personalised support, and ongoing communication, resulting in more consistent student engagement and learning opportunities across all year levels.

Consistency and Collaboration: School-wide teaching practices for Reading, Writing, and Maths were strengthened through regular staff reflection, EAsTTle moderation, and collaborative actions including need to fluency in handwriting, focus on Basic facts and supporting children in with reading, Teachers shared strategies across classrooms and participated in PLD sessions and coaching, which supported consistent, high-quality practice and improved outcomes for learners.

Use of Specialist Resources: Staff expanded the use of scope and sequences in maths and literacy and external expertise to support diverse learning needs. This included bilingual support for our Indian students, and targeted professional development, which built teacher capability and helped students access tailored, effective learning interventions

As a staff, we had established school-wide expectations for Reading, Writing, and Math for the 2024 curriculum to ensure consistent practices across all levels. These expectations are integral to our Professional Growth Cycle, fostering ongoing reflection and review of classroom programs. This approach has encouraged meaningful conversations about target learners, the changes needed to support their progress, and the effective use of support staff.

Assessment data continues to guide our next teaching steps, enabling targeted and informed instruction.

We have also drawn on the expertise of various specialists to support both teaching staff and students. This includes working with Speech-Language Therapists, Occupational Therapists, Resource Teachers of Learning, Blendz, Audiology services, and bilingual support workers. These partnerships ensure a holistic approach to meeting diverse learning needs. Our Learning Support Coordinator knowledge and our staff experience and expertise ensures we are thinking and challenging to modify and review our classroom practice.

Teachers have attended numerous Professional development exploring Assessment for learning, the new revised curriculum for Math and Literacy.

Actions Taken planning so far and plans moving forward:

Consistent School-wide Practices: Teachers have consistent practice for Literacy across the school to support best practise

Prioritized PLD: Currently on Ministry PLD for all staff science of learning in Literacy 2025 and new Assessment Ministry PLD into 2026

Planning for 2026 Small-step interventions are in place to help learners fill specific learning gaps- Applications are being entered for RTLB for targeted support and planning for structured literacy. Timetables and priority support planning for Teachers and T-Aides is completed

Understanding the progressions using the English Curriculum - Working to Creating school wide progressions and assessment aligned with the 2025 (October) Curriculum

End of Year Data 2025

What did we do?

Data is measured in relation to the level that the child should be working on in Reading, Writing and Maths. The children are judged as below, at or above in Reading, Writing and Maths. The overall teacher judgment is made up from a variety of sources - formal testing, informal testing, learning conversations, classwork and observations.

The information was presented to parents in an end of year report and uploaded to our management system.

Information has been broken down into boys, girls, everyone, Maori and Pasifika, Indian and Filipino,

Teachers then analysed the results and looked at who these children were and what measures did we have in place to support or extend the children. Our learning register has been updated.

Our Goal:

- To identify the progress and achievement of our students against the expected curriculum level

- To identify areas of strength and weakness.
- To indicate the next teaching and learning steps.



End of Year Data St Brigid's School 2025

Writing 2025 At the end of 2025, 67% of children are working at or above the expected level in writing. This is similar to our 2024 Writing 65% at or above

Year Group	Well above	Above	At	Below	Well below
0			3	1	
1		3	5	5	
2			6	4	
3		3	2		
4		1	7	4	1
5		1	7	5	
6			5		1
		12% (8)	55% (35)	30% (19)	3% (3)

Our school currently has 15 ELL learners and this continues to influence the way we design our literacy support programmes. Across the school, we have a strong focus on high-quality writing instruction. Key practices include:

Daily writing in all classes. Explicit teaching, with learning intentions clearly shared and success criteria used for every lesson. Modelled, guided, and independent writing incorporated into daily programmes.

Structured handwriting practice, with correct letter formation still a focus for some learners.

Ideal (I.D.E.A.L.) Spelling sessions following a set scope and sequence.

A consistent emphasis on classroom must do expectations using Assessment for learning strategies, Building simple, compound, and complex sentences, Developing vocabulary

Accurate punctuation, Writing for a clear purpose and audience

There are 22 children working below expectations. Their needs and supports are summarised below: 11 children have or are receiving Speech-Language Therapy support through the Ministry.

8 children have English as their second language (ELL).

7 children have had high levels of absence this year due to health issues missing a lot of classroom learning and consistency

10 children have received or are currently receiving support from outside agencies, including: Speech-Language Therapy, RTLB, Paediatricians and health services

All children are included on our Targeted Learning List, with ongoing monitoring

Writing	Well above	Above	At	Below	Well below
Indian			7	5	
Filipino			6		
Pasifka		1	4	5	

Māori				
-------	--	--	--	--

Reading Achievement 2025 Currently, 80% of children are working at or above their expected reading level. Compared to 73% at the end of 2024.					
Year Group	Well above	Above	At	Below	Well below
0			2	2	
1		4	6	3	
2	2	1	3	2	2
3		3	2		
4	5	3	3		2
5	1	5	6		1
6	1	3	1	1	
%	14% (9)	30% (19)	36% (23)	16% (10)	7% (5)

There are eight children who are working below expectation have been identified on our Targeted Learning List and have been receiving tailored support. Teacher Aide support for all students - for senior students, providing additional reading practice such as Rainbow Reading activities. For juniors help with sounds and word learning and mileage Targeted classroom resources, including texts that support comprehension, vocabulary development, and decoding skills.

Explicit small-group instruction, designed to meet the specific learning needs of each child.

Extra ICS funding in 2026 has been allocated for one child who requires additional learning support.

Four children are receiving outside agency support, and we will complete further assessments. We intend to apply to the RTLB in 2026 for additional small-group support.

Structured literacy small-group interventions will continue to be provided by classroom teachers and support staff.

Three children are English Language Learners (ELL).

One child is part of our Resource Literacy Teacher study group and receives extra targeted support through this.

Four children have irregular attendance, mostly due to illness, and one has been overseas during term time.

Two additional students receive extra reading "mileage" with another teacher when this is possible.

Schoolwide Reading Practice Across the school, students participate in structured literacy, including oral language development, reading to teachers, guided reading, and independent reading. Classrooms maintain consistent and strong routines to support literacy development, vocabulary growth, and comprehension.

Reading	Well above	Above	At	Below	Well below
Indian		3	3	4	1
Filipino	1	4	5	1	
Pasifika	1	1	5		2
Māori					1

Maths 2025 70% of children are working at or above that expected level. This compared to 62% at the end of 2024.

Year Group	Well above	Above	At	Below	Well below
0		1	2	1	
1			9	4	
2			6	4	
3			5		
4		2	7	4	
5		1	7	3	2
6	1	1	3		1
Totals	1% (1)	8% (5)	61% (39)	25% (16)	4% (3)

All children working below the expected level have been identified by their classroom teachers and placed into targeted support groups within each class. Following our mid-year data review, we introduced a school-wide basic facts programme to strengthen rapid recall. A group of students were also referred to the RTLB and received support alongside their teacher to revisit foundational number knowledge, improving fluency and problem-solving confidence.

For our three students working well below, the LSC has completed further assessment, and they are receiving additional support focused on building fundamental skills, including listening and executive functioning skills.

Eight of the identified children have high absenteeism, resulting in missed lessons and significant gaps in units of learning. Ten students are receiving support from external agencies to supplement classroom learning. Twelve children are English language learners, and four students have recently moved from other schools and are also receiving additional support.

Maths	Well above	Above	At	Below	Well below
Indian	1		6	5	
Filipino	1		7	3	
Pasifika			7	4	
Māori					

Area/ Groups to work on for extra support and targeted learning additional to the classroom for 2026. Teachers and our LSC have planned for 2026 groups and individuals that will need interventions additional to the classroom. Teacher aide support and extra Teaching will be provided for these children.

Writing Year 1 and 2 and Year 4/ 5 impact on those students - Handwriting fluency , spelling, sentence structures will make the biggest change to their progress. ELL support through Teacher Aide Structured Literacy developing vocabulary oral language and experiences,

Reading Year 1 and 2 - Sound and letter knowledge, recognising and using phonic plus books Children working well below Teacher aide time to support their comprehension. Developing understanding of words and fluency in reading.

Maths Year 1 and 2 Basic facts, Place value Year 4 and 5 number knowledge, multiplication

ELL learners Support in Oral language, Sentence building, experiences and vocabulary

With the data from End of year 2024 and 2025, we have analysed the progress that our students have made across all key learning areas. This review has helped us identify strengths, areas for improvement, and next steps to ensure continued growth in their learning journey.

Reading Progress -For School

Less than a year	One Year	More than a year
14	20	24

There were 14 children who have made up to one year's progress including six who are already working above expectations. All learners have below been identified, and targeted support is in place. Seven children have had high absenteeism, which will be a key focus area for 2025 as we look at how improving attendance can, in turn, lift overall achievement. Three of the children are already reading well above their age level.

Five children are still learning their letter sounds, and they are being supported with additional teacher aide time in the classroom, alongside their regular Literacy sessions. Senior students are also supported through the Rainbow Reading programme, which this year resulted in more than two years' progress for two of the students participating. We have 48 children who made one or more years of progress.

Writing progress

Less than year	One Year	More than a year
23	28	7

Students in Writing who have made more than one year's progress have been able to follow success criteria and learning intentions with

increasing independence. They have benefitted from a strong focus on correct handwriting and spelling. Consistent expectations across classrooms, along with our professional growth cycle, have helped teachers reflect on practice and identify next teaching steps. Teachers have moderated Writing samples using EAsTle to identify next teaching and ensure consistency school wide.

In 2025 and 2026, we will be working with Ministry provider Lauren Latimer to strengthen teacher knowledge of the new curriculum, with planning set to begin in Term 1 of 2026.

For the children who have not made one year's progress, 12 are English as a second language (ESOL) learners, and 12 have irregular attendance—mostly due to sickness, with two experiencing extended overseas trips for family reasons. These students are receiving additional support in class, including time with teacher aides, increased opportunities for reading and writing, and dedicated catch-up time when they are present. Parents have been contacted to ensure ongoing communication and support.

Maths Progress

	One Year	More than a year
21	29	8

This year, teachers have been delivering the 2024 curriculum. With the introduction of the new curriculum and increased leveling expectations, we have identified the needs that children have to reach new expectations.

Assessment and identifying next learning steps have remained key priorities. We have focused on number knowledge gaps and improving basic facts across the school, and all teachers are following a consistent scope and sequence to support coherence and progression.

Absenteeism continues to interrupt the flow of learning for some children, particularly within sequential units of work. Despite these challenges, eight children have made between 1.5 and 2 years' progress and are now working confidently at their expected level. A small

group has also been supported by the RTLB this year, and we will apply again next week for continued support for another identified group. We also have structured maths time to support a small group in the school.

As a school teachers have implemented additional activities to allow children to practise key skills independently when they are not working directly with the teacher. Lessons are structured and support learning at their level.

Reflecting on Progress goals end of 2024 - to 2025

Targeted Interventions:

We have Teacher Aides supporting teachers and learners in classroom programmes, The RTLB worked alongside a TA for two terms to support our Year 5 maths students working below expectations. This provided valuable professional learning for the teacher and helped students rebuild foundational knowledge and confidence.

As a staff, we have used learning intentions and success criteria in writing to support learner agency, and all classes have established "must-do" criteria to ensure high expectations.

We have implemented a school wide focus to improve recall of Basic Fact knowledge across the school, and offered morning reading to support children not completing nightly reading. We will make further referrals to the RTLB as needed and have updated our processes for monitoring progress for these students. Our LSC continues to provide a high standard of tracking and communication with teachers. We will continue this work into 2026.

Attendance Improvement:

We have developed and implemented an Attendance Plan for our school, which has been shared with the Board and wider community. Pastoral care phone calls have been made for students with high levels of absence, particularly regarding health needs and overseas travel. Attendance will remain a priority in 2026, with increased support from external agencies where appropriate.

Consistency and Collaboration:

We have strengthened school-wide consistency in the use of learning intentions and success criteria Feedback. Our Assessment for Learning practices will continue to guide our approach in 2026. This is built into our Professional Growth Cycle and Teacher standards.

Use of Specialist Resources:

With the support of our LSC, we have accessed further assessment and specialist support from Paediatrics, Speech-Language Therapy, RTIit, RTLB, BLENZ, Occupational Therapy, and Optometrist. Goals have been identified for learners, and these students will continue to need scaffolded learning and additional support beyond the classroom programme. Communication with whānau through meetings and regular updates has been a positive step forward. We will continue to access these and support our families.

English Language Learners:

We have provided targeted support for our 15 English Language Learner (ELL) students through language scaffolds, small-group instruction, and culturally responsive strategies. Engagement with families—particularly through fono and hui with our Pasifika and Indian communities—has enabled positive conversations and collaborative planning for learner outcomes.

St Brigid's School Equal Employment Opportunities Statement 2025

At St Brigid's School, we are committed to being a fair and inclusive employer. We promote equal employment opportunities (EEO) for all staff and ensure that our employment practices are free from bias and discrimination.

We aim to:

- provide a safe, welcoming, and inclusive workplace
- treat all staff and prospective staff fairly

- ensure equal access to recruitment, training, and promotion opportunities
- eliminate barriers that may cause or perpetuate inequality in employment.

Our Board supports Equal Employment Opportunities (EEO) in line with the Education and Training Act 2020. This helps us identify and remove barriers, promote fairness, and support the wellbeing and professional growth of all staff.

We monitor, review, and report on our EEO practices to ensure they reflect our commitment to being a good employer and to fostering a positive, supportive work environment for everyone.

Guided by our Catholic character and inspired by St Brigid, we uphold the values of **Respect, Care, and Responsibility** in all we do. In this spirit, we seek to create a workplace where every person is valued for their dignity, can share their gifts, and is supported to grow and flourish in service of our school community.



KiwiSport Funding 2025

KiwiSport is a government funding initiative designed to increase students' participation in organised sport. In 2025, St Brigid's School received a total of \$1041.00

This funding supported our Physical Activity leaders to attend a training day, bringing sports organisations out to school and swimming support.

ST BRIGIDS SCHOOL (DUNEDIN)



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 3820

Principal: Teenaka Kennedy

School Address: 57 Bayfield Road, Tainui, Dunedin 9013

School Postal Address: 57 Bayfield Road, Tainui, Dunedin 9013

School Phone: 03 454 3477

School Email: office@stbrigidsdn.school.nz

Accountant / Service Provider:



Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Colin MacLeod	Presiding Member	Board Appointed	Sept-28
Teenaka Kennedy	Principal	ex Officio	
Anton Blick	Parent Representative	Elected	Sept-28
Naomi Daniels	Parent Representative	Elected	Sept-28
Conor O'Kane	Parent Representative	Elected	Sept-28
Frederick Michael	Parent Representative	Elected	Sept-28
Andrew Wilson	Parent Representative	Elected	Sept-28
Chris Valentine	Treasurer	Elected	Sept-28
Father Michael Hishon	Proprietor Representative	Proprietor Appointed	Sept-28
Jane Hawkins	Proprietor Representative	Proprietor Appointed	Sept-28
Althea Lawas	Proprietor Representative	Proprietor Appointed	Sept-28
Carmell Wassell	Staff Representative	Elected	Sept-28
Rachel Chadwick	Secretary - non voting		
Lara Burke	Parent Representative	Co-opted	Sept-25
Chris Higgs	Treasurer	Proprietor Appointed	Apr-25

ST BRIGIDS SCHOOL (DUNEDIN)

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
20 - 22	Independent Auditor's Report

St Brigids 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.

Full Name of Presiding Member

Full Name of Principal

Signature of Presiding Member

Signature of Principal

Date

Date

St Brigids 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	686,257	596,114	735,617
Locally Raised Funds	3	57,191	26,600	52,880
Use of Proprietor's Land and Buildings		165,500	130,000	165,500
Interest		1,766	3,000	2,907
Total Revenue		910,714	755,714	956,904
Expense				
Locally Raised Funds	3	25,735	2,300	23,164
Learning Resources	4	558,398	503,466	539,357
Administration	5	66,254	70,154	58,929
Interest		617	-	475
Property	6	232,186	179,651	211,016
Loss on Disposal of Property, Plant and Equipment		334	-	213
Total Expense		883,524	755,571	833,154
Net Surplus / (Deficit) for the year		27,190	143	123,750
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		27,190	143	123,750

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 Brigids 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		167,957	167,957	36,818
Total comprehensive revenue and expense for the year		27,190	143	123,750
Contribution - Furniture and Equipment Grant		9,336	-	7,389
Equity at 31 December		204,483	168,100	167,957
Accumulated comprehensive revenue and expense		204,483	168,100	167,957
Equity at 31 December		204,483	168,100	167,957

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 Brigids 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	230,221	208,117	194,176
Accounts Receivable	8	49,688	44,503	44,503
Prepayments		7,224	7,877	7,877
		287,133	260,497	246,556
Current Liabilities				
GST Payable		3,750	20,389	20,389
Accounts Payable	10	71,431	70,812	70,812
Provision for Cyclical Maintenance	11	-	4,351	4,351
Finance Lease Liability	12	2,010	2,010	3,464
		77,191	97,562	99,016
Working Capital Surplus/(Deficit)		209,942	162,935	147,540
Non-current Assets				
Property, Plant and Equipment	9	46,297	34,817	52,080
		46,297	34,817	52,080
Non-current Liabilities				
Provision for Cyclical Maintenance	11	50,840	28,736	28,736
Finance Lease Liability	12	916	916	2,927
		51,756	29,652	31,663
Net Assets		204,483	168,100	167,957
Equity		204,483	168,100	167,957

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

St Brigids School (Dunedin)

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		217,796	196,114	299,611
Locally Raised Funds		54,938	26,600	53,086
Goods and Services Tax (net)		(16,639)	-	13,147
Payments to Employees		(87,714)	(93,500)	(101,285)
Payments to Suppliers		(125,749)	(109,348)	(129,199)
Interest Paid		(617)	-	(475)
Interest Received		1,766	3,000	2,918
Net cash from/(to) Operating Activities		43,781	22,866	137,803
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(14,946)	(1,800)	(5,665)
Net cash from/(to) Investing Activities		(14,946)	(1,800)	(5,665)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,336	-	7,389
Finance Lease Payments		(2,126)	(7,125)	1,013
Loans Received		-	-	(17,236)
Net cash from/(to) Financing Activities		7,210	(7,125)	(8,834)
Net increase/(decrease) in cash and cash equivalents		36,045	13,941	123,304
Cash and cash equivalents at the beginning of the year	7	194,176	194,176	70,872
Cash and cash equivalents at the end of the year	7	230,221	208,117	194,176

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 Brigids School (Dunedin)

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

St Brigids 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.

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 11.

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 12. Future operating lease commitments are disclosed in note 17.

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 Proprietor. 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. This expense is based on an assumed market rental yield on the 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) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 to buildings owned by the Proprietor 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:

Furniture and Equipment	5-13 years
Information and Communication Technology	5 years
Intangible Assets	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

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

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

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

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

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

j) 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.

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from 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 international students, should the School be unable to provide the services to which they relate.

m) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School sites 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, the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 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.

n) 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.

o) 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.

p) 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.

q) Budget Figures

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

r) 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	220,377	196,114	302,715
Teachers' Salaries Grants	465,880	400,000	427,903
Other Government Grants	-	-	4,999
	<u>686,257</u>	<u>596,114</u>	<u>735,617</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	26,608	16,000	28,114
Fees for Extra Curricular Activities	9,664	600	7,694
Trading	2,639	-	1,229
Fundraising and Community Grants	18,280	10,000	15,843
	<u>57,191</u>	<u>26,600</u>	<u>52,880</u>
Expense			
Extra Curricular Activities Costs	22,686	-	7,654
Trading	2,954	300	634
Fundraising and Community Grant Costs	95	2,000	14,876
	<u>25,735</u>	<u>2,300</u>	<u>23,164</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>31,456</u>	<u>24,300</u>	<u>29,716</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	12,216	10,450	9,248
Information and Communication Technology	3,335	3,500	3,419
Employee Benefits - Salaries	520,177	460,000	495,782
Staff Development	3,495	5,893	9,795
Depreciation	19,056	22,723	21,113
Other Learning Resources	119	900	-
	<u>558,398</u>	<u>503,466</u>	<u>539,357</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	10,425	5,390	8,057
Board Fees and Expenses	5,840	5,800	5,034
Operating Leases	2,191	5,400	2,187
Other Administration Expenses	8,889	13,452	6,651
Employee Benefits - Salaries	31,632	31,500	31,588
Insurance	2,477	4,000	1,020
Service Providers, Contractors and Consultancy	4,800	4,612	4,392
	<u>66,254</u>	<u>70,154</u>	<u>58,929</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	13,508	13,500	13,094
Cyclical Maintenance	24,203	8,000	7,861
Heat, Light and Water	8,828	9,600	9,742
Rates	6,352	5,351	4,255
Repairs and Maintenance	3,416	5,000	2,379
Use of Land and Buildings	165,500	130,000	165,500
Employee Benefits - Salaries	-	2,000	823
Other Property Expenses	10,379	6,200	7,362
	<u>232,186</u>	<u>179,651</u>	<u>211,016</u>

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

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	230,221	208,117	194,176
Cash and cash equivalents for Statement of Cash Flows	<u>230,221</u>	<u>208,117</u>	<u>194,176</u>

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	5,693	3,440	3,440
Teacher Salaries Grant Receivable	43,995	41,063	41,063
	<u>49,688</u>	<u>44,503</u>	<u>44,503</u>
Receivables from Exchange Transactions	5,693	3,440	3,440
Receivables from Non-Exchange Transactions	43,995	41,063	41,063
	<u>49,688</u>	<u>44,503</u>	<u>44,503</u>

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Furniture and Equipment	28,215	11,941	-	-	(5,948)	34,208
Information and Communication Technology	10,561	-	-	-	(7,060)	3,501
Leased Assets	8,062	-	-	-	(5,226)	2,836
Library Resources	5,242	1,666	(334)	-	(822)	5,752
	<u>52,080</u>	<u>13,607</u>	<u>(334)</u>	<u>-</u>	<u>(19,056)</u>	<u>46,297</u>

The net carrying value of furniture and equipment held under a finance lease is \$2,836 (2024: \$8,062)

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
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	141,437	(107,229)	34,208	129,495	(101,280)	28,215
Information and Communication Technology	162,164	(158,663)	3,501	162,164	(151,603)	10,561
Leased Assets	8,062	(5,226)	2,836	13,267	(5,205)	8,062
Library Resources	40,271	(34,519)	5,752	41,233	(35,991)	5,242
	<u>351,934</u>	<u>(305,637)</u>	<u>46,297</u>	<u>346,159</u>	<u>(294,079)</u>	<u>52,080</u>

10. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	13,921	14,236	14,236
Accruals	10,425	8,057	8,057
Banking Staffing Overuse	-	2,581	2,581
Employee Entitlements - Salaries	44,255	42,731	42,731
Employee Entitlements - Leave Accrual	2,830	3,207	3,207
	<u>71,431</u>	<u>70,812</u>	<u>70,812</u>
 Payables for Exchange Transactions	 71,431	 70,812	 70,812
	<u>71,431</u>	<u>70,812</u>	<u>70,812</u>

The carrying value of payables approximates their fair value.

11. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	33,087	28,736	25,226
Increase/(decrease) to the Provision During the Year	24,203	8,000	7,861
Use of the Provision During the Year	(6,450)	(3,649)	-
Provision at the End of the Year	<u>50,840</u>	<u>33,087</u>	<u>33,087</u>
 Cyclical Maintenance - Current	 -	 4,351	 4,351
Cyclical Maintenance - Non current	50,840	28,736	28,736
	<u>50,840</u>	<u>33,087</u>	<u>33,087</u>

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 / Local Painting Contractors.

12. 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	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	2,190	2,100	4,082
Later than One Year	945	1,050	3,752
Future Finance Charges	(209)	(224)	(1,143)
	<u>2,926</u>	<u>2,926</u>	<u>6,691</u>
Represented by			
Finance lease liability - Current	2,010	2,010	3,464
Finance lease liability - Non current	916	916	2,927
	<u>2,926</u>	<u>2,926</u>	<u>6,391</u>

13. 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.

The Proprietor of the School (Dunedin Catholic Diocese) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the Proprietor collects fund on behalf of the school (or vice versa), the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

14. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,990	4,010
 <i>Leadership Team</i>		
Remuneration	351,765	323,960
Full-time equivalent members	3.00	3.00
 Total key management personnel remuneration	355,755	327,970

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

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	110-120
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	2	2
	2.00	2.00

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

15. 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	nil	nil

16. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2026.

17. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:\$nil).

(b) Operating Commitments

As at 31 December 2025, the Board has no operating commitments

18. 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	230,221	208,117	194,176
Receivables	49,688	44,503	44,503
Total financial assets measured at amortised cost	<u>279,909</u>	<u>252,620</u>	<u>238,679</u>

Financial liabilities measured at amortised cost

Payables	71,431	70,812	70,812
Finance Leases	2,926	2,926	6,391
Total financial liabilities measured at amortised cost	<u>74,357</u>	<u>73,738</u>	<u>77,203</u>

19. Events After Balance Date

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

20. Comparatives

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