

# NORMANDALE SCHOOL

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### School Directory

**Ministry Number:** 2930

**Principal:** Matt Burt

**School Address:** 16 Martin Grove, Normandale, Lower Hutt

**School Postal Address:**

**School Phone:** 04 566 2010

**School Email:** [admin@normandale.school.nz](mailto:admin@normandale.school.nz)

**Accountant / Service Provider:** Jocelyn Best

### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Charles Anderton	Presiding Member	Elected	Sept-28
Matt Burt	Principal ex Officio		
Jacinda Swain	Parent Representative	Elected	Sept-28
Darren Brown	Parent Representative	Elected	Sept-25
Jennifer Carswell	Parent Representative	Elected	Sept-25
Jamie Bell	Parent Representative	Elected	Sept-28
Andrew Lessard	Parent Representative	Elected	Sept-28
Kelly Orchard	Parent Representative	Elected	Sept-28
Natalie Moore	Staff Representative	Elected	Sept-28

# NORMANDALE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

## Index

<b>Page</b>	<b>Statement</b>
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 17</u>	Notes to the Financial Statements
<u>19 - 21</u>	Independent Auditor's Report

# Normandale School

## Statement of Responsibility

For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Andrew Lessard

Full Name of Presiding Member

Matt Burt

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

26/05/2026

Date

26/5/26

Date

# Normandale School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	1,663,174	380,216	1,719,161
Locally Raised Funds	3	128,856	91,952	123,972
Interest		9,225	15,000	26,889
<b>Total Revenue</b>		<b>1,801,255</b>	<b>487,168</b>	<b>1,870,022</b>
<b>Expense</b>				
Locally Raised Funds	3	44,064	28,000	64,040
Learning Resources	4	1,245,689	297,590	1,354,021
Administration	5	142,224	139,753	138,391
Property	6	392,448	107,415	399,513
Loss on Disposal of Property, Plant and Equipment		208	-	7
<b>Total Expense</b>		<b>1,824,633</b>	<b>572,758</b>	<b>1,955,972</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(23,378)</b>	<b>(85,590)</b>	<b>(85,950)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(23,378)</b>	<b>(85,590)</b>	<b>(85,950)</b>

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

# Normandale School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		585,862	585,860	671,812
Total comprehensive revenue and expense for the year		(23,378)	(85,590)	(85,950)
Contribution - Furniture and Equipment Grant		8,610	-	-
<b>Equity at 31 December</b>		571,094	500,270	585,862
Accumulated comprehensive revenue and expense		571,094	500,270	585,862
<b>Equity at 31 December</b>		571,094	500,270	585,862

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.

# Normandale School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	110,761	126,176	249,969
Accounts Receivable	8	98,966	100,000	111,820
GST Receivable		9,746	15,000	24,706
Prepayments		10,497	10,000	10,564
Inventories	9	7,794	10,000	8,466
Investments		227,989	208,387	355,551
Funds Receivable for Capital Works Projects	16	22,519	-	-
		<u>488,272</u>	<u>469,563</u>	<u>761,076</u>
<b>Current Liabilities</b>				
Accounts Payable	12	149,623	170,000	344,937
Revenue Received in Advance	13	20,026	33,925	19,637
Provision for Cyclical Maintenance	14	98,184	24,746	-
Finance Lease Liability	15	11,068	15,000	10,538
Funds held for Capital Works Projects	16	3,376	-	87,798
		<u>282,277</u>	<u>243,671</u>	<u>462,910</u>
<b>Working Capital Surplus/(Deficit)</b>		205,995	225,892	298,166
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	412,166	391,370	406,915
		<u>412,166</u>	<u>391,370</u>	<u>406,915</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	29,603	100,992	104,605
Finance Lease Liability	15	17,464	16,000	14,615
		<u>47,067</u>	<u>116,992</u>	<u>119,220</u>
<b>Net Assets</b>		<u>571,094</u>	<u>500,270</u>	<u>585,862</u>
<b>Equity</b>		<u>571,094</u>	<u>500,270</u>	<u>585,862</u>

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

# Normandale School

## Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		428,791	380,214	451,694
Locally Raised Funds		125,944	112,858	120,435
Goods and Services Tax (net)		14,967	9,711	(17,129)
Payments to Employees		(243,228)	(277,058)	(330,099)
Payments to Suppliers		(426,836)	(387,358)	(272,743)
Interest Received		9,501	15,628	28,488
Net cash from/(to) Operating Activities		(90,861)	(146,005)	(19,354)
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		7,049	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(76,798)	(39,565)	(112,123)
Purchase of Investments		(46,796)	147,164	-
Proceeds from Sale of Investments		174,358	-	79,503
Net cash from/(to) Investing Activities		57,813	107,599	(32,620)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		8,610	-	-
Finance Lease Payments		(7,829)	2,411	(12,879)
Funds Administered on Behalf of Other Parties		(106,941)	(87,798)	260,121
Net cash from/(to) Financing Activities		(106,160)	(85,387)	247,242
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(139,208)</b>	<b>(123,793)</b>	<b>195,268</b>
Cash and cash equivalents at the beginning of the year	7	249,969	249,969	54,703
<b>Cash and cash equivalents at the end of the year</b>	7	<b>110,761</b>	<b>126,176</b>	<b>249,971</b>

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.

# Normandale School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

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

###### *Useful lives of property, plant and equipment*

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

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20.

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

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

#### ***Other Grants where conditions exist***

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

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	50 years
Furniture and Equipment	5–15 years
Information and Communication Technology	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

#### **k) Impairment of property, plant, and equipment**

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

### *Non cash generating assets*

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

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

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

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

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

### **l) Accounts Payable**

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

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### **n) Revenue Received in Advance**

Revenue received in advance relates to 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.

### **o) Funds held for Capital works**

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

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

### **p) Provision for Cyclical Maintenance**

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

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

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

**q) Financial Instruments**

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

The School's financial liabilities comprise accounts payable, 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.

**r) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	408,579	380,216	451,694
Teachers' Salaries Grants	987,594	-	985,319
Use of Land and Buildings Grants	262,771	-	282,148
Other Government Grants	4,230	-	-
	<u>1,663,174</u>	<u>380,216</u>	<u>1,719,161</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	22,754	24,000	24,664
Fees for Extra Curricular Activities	30,146	20,000	50,396
Trading	14,339	14,952	16,102
Fundraising and Community Grants	61,465	33,000	29,658
Other Revenue	152	-	3,152
	<u>128,856</u>	<u>91,952</u>	<u>123,972</u>
<b>Expense</b>			
Extra Curricular Activities Costs	33,858	20,000	54,279
Trading	7,976	6,500	5,468
Fundraising and Community Grant Costs	2,230	1,500	4,293
	<u>44,064</u>	<u>28,000</u>	<u>64,040</u>
	<u>84,792</u>	<u>63,952</u>	<u>59,932</u>

*Surplus/ (Deficit) for the year Locally Raised Funds*

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	24,027	25,130	33,781
Information and Communication Technology	11,627	20,204	15,629
Employee Benefits - Salaries	1,116,290	176,389	1,220,514
Staff Development	14,726	15,500	10,886
Depreciation	77,497	58,545	71,545
Other Learning Resources	1,522	1,822	1,666
	<u>1,245,689</u>	<u>297,590</u>	<u>1,354,021</u>

## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	9,540	6,635	6,473
Board Fees and Expenses	12,174	14,002	12,182
Operating Leases	930	3,233	804
Other Administration Expenses	11,809	14,020	13,489
Employee Benefits - Salaries	106,319	100,223	102,974
Insurance	1,452	1,640	2,469
	<u>142,224</u>	<u>139,753</u>	<u>138,391</u>

## 6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	56,323	54,684	57,326
Cyclical Maintenance	23,182	21,060	21,058
Heat, Light and Water	25,078	13,209	13,721
Rates	1,596	1,662	1,542
Repairs and Maintenance	19,405	12,000	19,582
Use of Land and Buildings	262,771	-	282,148
Other Property Expenses	4,093	4,800	4,136
	<u>392,448</u>	<u>107,415</u>	<u>399,513</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 nationwide 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	110,761	126,176	249,969
Cash and cash equivalents for Statement of Cash Flows	<u>110,761</u>	<u>126,176</u>	<u>249,969</u>

Of the \$110,761 Cash and Cash Equivalents \$23,053 is subject to restrictions for the following reasons:

- \$19,677 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.
- \$3,376 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 16.

## 8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	3,936	10,000	16,619
Interest Receivable	352	-	628
Teacher Salaries Grant Receivable	94,678	90,000	94,572
	<u>98,966</u>	<u>100,000</u>	<u>111,820</u>
Receivables from Exchange Transactions	4,288	10,000	17,247
Receivables from Non-Exchange Transactions	94,678	90,000	94,573
	<u>98,966</u>	<u>100,000</u>	<u>111,820</u>

## 9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Stationery	7,794	10,000	4,888
School Uniforms	-	-	3,578
	<u>7,794</u>	<u>10,000</u>	<u>8,466</u>

## 10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	227,989	208,387	355,551
Total Investments	<u>227,989</u>	<u>208,387</u>	<u>355,551</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	97,513	36,598			(5,550)	128,560
Furniture and Equipment	190,788	26,041			(51,650)	165,179
Information and Communication Technology	28,574	870	(171)		(7,246)	22,026
Leased Assets	24,767	15,400	(381)		(11,714)	28,072
Library Resources	10,215	1,294	(37)		(1,337)	10,135
Work in Progress	55,058	3,136			-	58,194
	<u>406,915</u>	<u>83,339</u>	<u>(589)</u>	<u>-</u>	<u>(77,497)</u>	<u>412,166</u>

The net carrying value of furniture and equipment held under a finance lease is \$28,072 (2024: \$24,767)

### 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
	\$	\$	\$	\$	\$	\$
Building Improvements	312,032	(183,472)	128,560	283,885	(186,372)	97,513
Furniture and Equipment	483,309	(318,130)	165,179	474,769	(283,981)	190,788
Information and Communication Technology	167,318	(145,292)	22,026	178,267	(149,693)	28,574
Leased Assets	72,772	(44,700)	28,072	61,564	(36,797)	24,767
Library Resources	57,150	(47,015)	10,135	56,057	(45,842)	10,215
Work in Progress	58,194	-	58,194	55,058	-	55,058
	<u>1,150,775</u>	<u>(738,609)</u>	<u>412,166</u>	<u>1,109,600</u>	<u>(702,685)</u>	<u>406,915</u>

## 12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	36,951	54,000	221,447
Accruals	3,759	4,000	6,472
Employee Entitlements - Salaries	106,437	17,000	115,209
Employee Entitlements - Leave Accrual	2,476	95,000	1,809
	<u>149,623</u>	<u>170,000</u>	<u>344,937</u>
Payables for Exchange Transactions	149,623	170,000	344,937
	<u>149,623</u>	<u>170,000</u>	<u>344,937</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	15,982	-	-
Other revenue in Advance	4,044	33,925	19,637
	<u>20,026</u>	<u>33,925</u>	<u>19,637</u>

### 14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	104,605	104,605	83,547
Increase/(decrease) to the Provision During the Year	23,182	21,060	21,058
Use of the Provision During the Year	-	73	-
Provision at the End of the Year	<u>127,787</u>	<u>125,738</u>	<u>104,605</u>
Cyclical Maintenance - Current	98,184	24,746	-
Cyclical Maintenance - Non current	29,603	100,992	104,605
	<u>127,787</u>	<u>125,738</u>	<u>104,605</u>

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

### 15. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	12,687	10,000	10,538
Later than One Year	19,008	21,000	14,615
Future Finance Charges	(3,163)	-	-
	<u>28,532</u>	<u>31,000</u>	<u>25,153</u>
Represented by			
Finance lease liability - Current	11,068	15,000	10,538
Finance lease liability - Non current	17,464	16,000	14,615
	<u>28,532</u>	<u>31,000</u>	<u>25,153</u>

### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
AMS Upgrade - Project Number 239020	73,803	213,384	(299,775)	-	(12,588)
Classroom Ventilation - Project Number 237861	13,995	-	(22,110)	-	(8,115)
Water Remediation Project - Project Number 251236	-	60,190	(62,006)	-	(1,816)
Visual Awareness Improvements - Project Number 250494	-	20,000	(16,624)	-	3,376
Totals	<u>87,798</u>	<u>293,574</u>	<u>(400,515)</u>	<u>-</u>	<u>(19,143)</u>

**Represented by:**

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

3,376  
 (22,519)

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
AMS Upgrade - Project Number 239020	(8,400)	355,000	(272,797)	-	73,803
Classroom Ventilation - Project Number 237861	49,000	-	(35,004)	-	13,995
<b>Totals</b>	<b>40,600</b>	<b>355,000</b>	<b>(307,802)</b>	<b>-</b>	<b>87,798</b>

**Represented by:**

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

87,798  
 -

**17. Related Party Transactions**

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

**18. Remuneration***Key management personnel compensation*

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,900	3,865
<i>Leadership Team</i>		
Remuneration	379,844	364,679
Full-time equivalent members	3	3
<b>Total key management personnel remuneration</b>	<b>383,744</b>	<b>368,544</b>

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
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	2.00	2.00
110 - 120	1.00	1.00
	<u>3.00</u>	<u>3.00</u>

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

## 19. Contingencies

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

### Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

## 20. Commitments

### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$70,020 (2024:\$297,392) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
AMS Upgrade - Project Number 239020	46,545
Classroom Ventilation - Project Number 237861	9,170
Water Remediation Project - Project Number 251236	3,270
Visual Awareness Improvements - Project Number 250494	11,034
<b>Total</b>	<u><u>70,020</u></u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

### (b) Operating Commitments

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

## 21. 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	110,761	126,176	249,969
Receivables	98,966	100,000	111,820
Investments - Term Deposits	227,989	208,387	355,551
Total financial assets measured at amortised cost	<u>437,716</u>	<u>434,563</u>	<u>717,340</u>

### Financial liabilities measured at amortised cost

Payables	149,623	170,000	344,937
Finance Leases	28,532	31,000	25,153
Total financial liabilities measured at amortised cost	<u>178,155</u>	<u>201,000</u>	<u>370,090</u>

## 22. Events After Balance Date

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

## 23. Comparatives

Prior period comparatives which have been adjusted for Term Deposits in Notes 10 and 21 to correct an error in the Note in the 2024 accounts.

## 24. Construction Contracts (Retention Money) Amendment Act 2023

At 31 December 2025, the school held \$22,212 in retention monies in relation to the AMS upgrade project. These were not held in a separate bank account as required by the Construction Contracts (Retention Money) Amendment Act 2023. Subsequent to balance date, these funds have been deposited in a nominated bank account.

# Independent auditor's report

## To the readers of the financial statements of Normandale School for the year ended 31 December 2025

The Auditor-General is the auditor of Normandale School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on pages 2 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

We have audited the financial statements of the School on pages 2 to 17, which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

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

Our audit was completed on 26 May 2026. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

### Basis for 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**

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

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



Andrew Steel | **Moore Markhams Wellington Audit**  
On behalf of the Auditor-General | Wellington, New Zealand

# Normandale School

## Annual Implementation Plan 2025 (2930)



**Normandale  
School**

*He ngakau nui ki te ako*

# Strategic Goals 2024 - 2025

Through consultation, the Board and school community have identified the following 3 strategic goals for 2024 – 2025

## **Teaching and Learning**

### Strategic Goal 1

Normandale School is a place where teaching and learning is engaging, child-centric and prepares us beyond the classroom, ready for future possibilities.

## **Health and Wellbeing**

### Strategic Goal 2

Collaborate with whānau to foster healthy relationships that ensure the safety and wellbeing of all students and staff.

## **Inclusion and Culture**

### Strategic Goal 3

We aspire to continually provide a learning environment that is proactively inclusive and responsive to the diverse requirements of our community.

These strategic aims are consistent with the national focus on improving literacy and numeracy outcomes and with the Board's expectation of improving student achievement and teacher effectiveness.

# 2025 Annual Plan - our taonga



**Normandale School**  
He ngakau nui ki te ako

Strategic Goal #1	Annual Goal	2025 Action	Staff/Timeline	NELP links - see below	Statement of Variance
<p><b>Teaching and Learning</b></p> <p>Normandale School is a place where teaching and learning is engaging, child-centric and prepares us beyond the classroom, ready for future possibilities.</p>	<p>Teachers demonstrate understanding and confidence in preparing/implementing the updated Maths curriculum</p>	<p>Access Maths No Problem resources and integrate into classroom programmes.</p> <p>Grow our understanding and confidence of the updated Maths curriculum through our planning and teaching programmes</p>	<p>All staff, TOD 7/2/25, ongoing</p> <p>All staff, TOD 21/3/25, 28/3/25, ongoing</p>	<p>Obj #4</p> <p>Obj #4</p>	<p>PLD undertaken by all staff and MNP slowly being integrated into existing classroom Maths programmes.</p> <p>Both teams have discussed how to best implement Maths No Problem to make the best use of the resource. Resources have been purchased.</p> <p>Natalie and Violet have attended Maths Leadership Days (1 each term)</p> <p>Both MOE-led TODs were held on-site with Jacqui Pennington. Coverage included introduction to refreshed Maths NZC and use of Number and weekly, termly and yearly overviews to support planning/resourcing at lesson level across Year groups.</p> <p>Long term overviews have been done by both teams.</p> <p>Both teams have had robust discussions on the important components of Mathematics</p>

					<p>teaching and how to implement the new curriculum. These are now on hold due to recent refreshed curriculum areas by the government. 2 MOE Teacher Call Back Days have been locked in for late January/early February in 2026.</p>
	<p>Focus on student success in core learning areas (R, W, M).</p>	<p>Achievement data in R, W, M (PATs) analysed and presented to BoT twice a year.</p> <p>Leaders to present R, W, M data and achievement in staff meetings.</p> <p>Continue to regularly analyse data and use it to inform teaching and learning.</p> <p>Embed the Better Start Literacy Approach (BSLA) across Team Pohutukawa (Year 0-2 students).</p> <p>Embed the iDeal Structured Literacy approach across Team Totara (Year 3-6 students).</p>	<p>MB, T2, T4</p> <p>NM, JH T2, T4</p> <p>All staff, ongoing</p> <p>NM, ongoing</p> <p>JH, ongoing</p>	<p>Obj #2</p>	<p>PAT's, STAR undertaken in Term 2. Data analysed in lead team, staff meeting and shared to the community and presented to the BOT. This data was also shared with the visiting ERO team and discussed in depth with a focus on improvement. Māori and Pasifika data shared with the Lead, Staff and Board in meetings. Strengths and areas requiring improvement identified.</p> <p>Term 3's results were presented to the BOT</p> <p>OTJ's were moderated in Term 4 during Team Meetings.</p> <p>Learning Support Register Review discussed in Lead Team and Staff Meeting. We have identified students requiring extra support to raise achievement.</p> <p>3 classroom teachers and a TA trained in BSLA. All students assessed in Term 1 using BSLA assessments. All Pohutukawa</p>

	Provide extra support/extension opportunities through curricular and extracurricular activities.	Identify areas of need, develop support programmes (TA support) to target students who need accelerated progress.	NM, MB, TAs, ongoing	Obj #2	<p>classrooms teach from the BSLA model and use the BSLA resources.</p> <p>Team Totara has embarked on the iDeal Structured Literacy Journey. Undertaken PD using online resources. Teach using the programme and create followup tasks using the resources supplied in the programme.</p> <p><b>Structured Literacy PLD (Code) applied for in T3 for Cohort #7, to start in T1, 2026 - whole staff. Structured Literacy PLD has been approved. We are looking into what providers we will use. PLD starts Term 1 2026.</b></p>
					<p>Learning support register updated and reviewed.</p> <p>All Teaching Assistants had training for supporting children with challenging behaviour with Caroline from the MoE.</p> <p>The Learning Support register is looked at in staff meetings each term and teachers are asked to update it to show how they are supporting the students within their programme. TAs have a meeting each term to discuss how they can be effective within classrooms.</p> <p>The Lead Team regularly discusses behaviour and academic achievement of identified children who need support during meetings. Actions are taken if needed.</p>

	<p>Joining the Kura Ahurea programme to be the whole school PLD focus in 2025.</p>	<p>Access our Kura Ahurea PLD provider to lead staff in enhancing &amp; integrating culturally responsive practices</p>	<p>MS, KB-T - regular off-site PLD hui. On-site PLD via MS &amp; KB-T - all staff, ongoing</p>	<p>Obj #3</p>	<p>Two Teams were entered into the Hutt City Council run STEAM Challenge in Term 3. Two teams of 4 represented the school in the interschool ePro8. One team made it through to the Semi Finals. Learning Support Review was presented to the BOT. This outlined the significant support offered throughout the school due to the high needs. Outside agencies including the MOE, OT, RTLB, ACC, Private Tutors, and Music Therapy. Natalie attended the Puni Kura Senco Cluster meetings.</p>
	<p>Continue to invest in PB4L best practice and development.</p>	<p>Review existing and develop new PB4L lesson plans and practices. Review the usefulness of these evolving tools in teams, staff and BOT.</p>	<p>JH, all staff, ongoing</p>	<p>Obj #1 &amp; #4</p>	<p>PLD attended by MB, KB-T &amp; MS by zoom and in person by KB-T &amp; MS. Kura Ahurea Team shares actions and plans during staff meetings. Activities to support the Kura Ahurea programme have been created and shared with the teaching team. KA Team growing in confidence to integrate practices across the school, eg. Tū Mātau Ora. Continued involvement in Hills Schools Kapa Haka opportunities</p>
					<p>Weekly hui themes planned out and delivered every Term 1 Monday starting week 3. Lesson plans have been reused and are current and relevant.  Weekly hui</p>

					<p>Reward system updated for this term to include a school wide reward with graduated acknowledgements. to be able to identify and address concerns as they arise.</p> <p>The data was reviewed by the PB4L Team and no trends were identified. The school is small enough to identify any issues with certain students and to be proactive with our interventions. Kirsty Tait from PB4L visited at the beginning of Term 3. Acknowledge the journey we had embarked on over the last few years. We have agreed to consolidate our practice moving forward.</p> <p>ERO acknowledged that PB4L, particularly the weekly hui, was a strength.</p> <p>Ongoing hui and rewards have continued this term. Some of the rewards that have been enjoyed by our students have been , PJ Day and Wheels. Our hui have become an institution within our school.</p>
Strategic Goal #2	Annual Goal	2025 Action	Staff/Timeline	NELP links - see below	Statement of Variance
Health and Wellbeing	Conduct twice yearly Workplace wellbeing surveys.	Conduct our Student and Teacher Workplace survey. Share with staff, review results, share with staff and discuss ways forward. Share with BOT. Compare with 2024 results, analyse for trends.	MB, NM, JH, T1 & T3 - compare results, class by class & whole school.	Obj #1	<p>TBC - Term 1, Week 9</p> <p>Wellbeing surveys were undertaken for staff and students. The results were reviewed by the lead team, staff and at BoT level. The results were also shared with</p>

<p>Collaborate with whānau to foster healthy relationships that ensure the safety and wellbeing of all students and staff.</p>	<p>Ensure the school provides a physically, emotionally and culturally safe environment for students.</p>	<p>All meeting agendas begin with Health &amp; Safety.</p>	<p>All staff, ongoing - Team, Staff &amp; Lead Team meetings</p>	<p>Obj #1</p>	<p>the Student Council and they were asked to identify any areas they felt needed addressing. This data has been shared with the ERO team. Shared and administered in Week 8 of Term 3. Results to be collated and shared with staff, leadership and the Board when completed. * Amend this section when actioned. Shared with and discussed with Student Council, voices added to Board document - see Mtg #7 drive.</p>
<p>Explicitly teach and model school values.</p>	<p>Bilingual values to be visible around the school, inside &amp; outside classes. PB4L</p>	<p>All staff, ongoing</p>	<p>Obj #3 &amp; #4</p>	<p>All levels of Meetings begin agendas with H&amp;S. EAP offered to all staff. The staff have a Wellbeing Team that supports and gives acknowledgements throughout the year. All meetings continue to begin with H&amp;S. Any hazards identified are addressed and added to the caretakers hazard register for action. As above. Lead Team have explored two age-appropriate digital safety programmes to implement annually from Term 1, 2026. Pohutukawa and Totara will implement different programmes. Age appropriate online programmes confirmed for 2026. Added to updated Curriculum Coverage Plan and staff upskilling for T1, 2026 integration.</p>	<p>Bilingual Values Bricks designed and painted onto 62 bricks around</p>

		<p>lessons &amp; weekly hui reflect &amp; reinforce our values.</p>		<p>the school.          Teachers continue to go over the values. Team Pohutukawa all wrote about the different ways they show the values at school. Values are reflected on our 'Think Sheet'. Values will be reported on to parents in our formal reports late in Term 2. Values continue to be a focus of PB4L hui and Assembly certificates.          Greater focus for teaching the Graduate Profile has been developed for 2026.</p>
<p>Provide opportunities for our whānau to engage with and contribute to school life.</p>	<p>whānau will be asked to share their taonga for various in-class Passion Projects.          Celebrate various on-site events which invite whānau onto the school grounds.          Community consultations provided to all community members and multiple reminders sent.</p>	<p>All staff, ongoing</p>	<p>Obj #4</p>	<p>A school Band has been started by a parent and grandparent. Parents are continually invited to events and assemblies. Many parents came to the very successful Colour Fun Run late in Term 1.          A Matariki evening has been planned for later in the term to share our learning with parents. Parents continue to be involved in school through FoNS, Whānau Hui, Book Angels, school trips and BoT involvement.          A former parent has been engaged to support in the delivery and teaching of our weekly Science kits (House of Science) in Team Totara.          We continue to invite Whānau onsite, for multiple celebrations and events whenever possible.          We continue to offer avenues for Whānau to share their voice in the</p>

<p><b>Strategic Goal #3</b></p> <p><b>Inclusion and Culture</b></p> <p>We aspire to continually provide a learning environment that is proactively inclusive and responsive to the diverse requirements of our community.</p>	<p><b>Annual Goal</b></p> <p>Enhance our cultural responsiveness in Teaching and Learning with a focus on te reo and te ao Māori learned from Kura Ahurea.</p>	<p><b>2025 Action</b></p> <p>Implement new learning from the Kura Ahurea programme, Team/Staff meetings.</p>	<p><b>Staff/Timeline</b></p> <p>MS, KB-T, all staff, ongoing</p>	<p><b>NELP links</b></p> <p>- see below</p> <p>Obj #2</p>	<p><b>Health and PE consultation and the Strategic Goal consultation.</b></p> <p><b>Statement of Variance</b></p>
<p>There have been two cultural leads identified to support their team to implement the Kura Ahurea programme. Both attended a Zoom and workshop.</p> <p>The cultural leads will attend the second workshop this term. They have developed a noticeboard to share key areas of focus with staff. They have spoken in staff and team meetings about the next steps. The cultural leads have supported their teams to include teaching purakau throughout their planning and offered suggestions for teaching it. Team Totara has the Kahurangi performance group visit on Term 2. They showcased dance and waiata relating to the Matariki pūrākau. As above in T2, continued in T3 and strong focus given to te reo and te ao Māori during te wiki o te reo Māori. As above. The Junior team had a day full with rotations from Tū Mātau Ora. The school will also have whānau group activities to work with poi, rakau and pūrākau. The children continue to learn the songs as part of kapa Haka. We will include kapa songs in our Twilight Picnic for parents.</p>					

	<p>Develop and promote a Māori world view of hauora.</p>	<p>Continue to work with our kapa haka kaiako, Te Rehia Matthews.</p> <p>Further develop our mihi whakatau (include kai karanga role).</p>	<p>All staff, ongoing</p> <p>MB, MS, KB-T, T1, ongoing</p>	<p>Obj #3</p>	<p>Weekly Kapa haka lessons began T1, week 2, Wednesday 12/2. HuttFest rōpū began T1, week 5, Wed 5/3</p> <p>Whilst not with Te Rehia, Team Pohutukawa have continued with weekly kapa haka sessions.</p> <p>Involvement in 2nd year of the Mahuru Festival at Te Papa.</p> <p>Mihi whakatau held in T1, week 3, Friday 21/2. Kai karanga and haka powhiri included with ākonga voice for tangata whenua.</p> <p>Fully developed mihi whakatau held in T3 Wk3 Friday 1/8.</p>
<p>Achieve the Government's regular attendance rates of 80% of students present for more than 90% of the term.</p>	<p>Follow the Stepped Attendance Response (STAR)</p> <p>Termly sharing of attendance data with the BOT.</p>	<p>Lead Team, all staff ongoing</p> <p>MB, termly</p>	<p>Obj #1</p>		<p>Lead and Staff Meetings held to establish and share expectations around STAR. Details shared with the community in newsletters on 19/2, 5/3 &amp; lateness on 19/3.</p> <p>This has been reshared with staff and parents through newsletters.</p> <p>Teachers have followed the process of contacting parents where necessary. Term 1 data has been shared with the community via our newsletter.</p> <p>Developed the Attendance Management Plan which was submitted to MOE, shared with BOT &amp; will be uploaded to the website.</p> <p>Term 1 to be shared with BOT in T2. Data shared with BoT in Meeting #3. Term 1 data shared with the ERO team, in Term 1 our attendance rate exceeded the</p>

		<p>Attendance to be included in Mid Year and End of Year Reports.</p>	<p>Coded via eTap daily, T2 &amp; T4</p>		<p>Government's target by 1% as 81% of our students were present for more than 90% of the term. Term 3 data was shared with the BOT in T4, Meeting #7 and with the community in the first newsletter of the term.</p> <p>eTap coded for attendance in readiness for Mid and End of Year Reports. The eTap reports have been recorded so attendance will automatically populate. These will be sent out in Term 2 for the first time.</p> <p>This will be included in the Reports for Term 4.</p>
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**Targets for Raising Student Achievement 2025 - linked to Strategic Goal 1**

[Targets for Raising Student Achievement 2025](#)

## The Statement of National Education and Learning Priorities (NELP) & Tertiary Education Strategy (TES)

The Statement of National Education and Learning Priorities (NELP) and the Tertiary Education Strategy (TES) are issued under the Education and Training Act 2020.  
 The NELP must be consistent with the objectives for education. These are: helping children and young people to attain their educational potential; preparing young

people for participation in civic and community life and for work, and promoting resilience, determination, confidence, creative and critical thinking, good social skills and the ability to form good relationships; and helping children and young people to appreciate diversity, inclusion and Te Tiriti o Waitangi.

The TES must set out the Government's long-term strategic direction for tertiary education, including economic, social, and environmental goals, and the development aspirations of Māori and other population groups.  
 One of the purposes of the Act is to establish and regulate an education system that honours Te Tiriti o Waitangi and

supports Māori-Crown relationships. Section 9 sets out the main provisions of the Act in relation to the Crown's responsibility to give effect to Te Tiriti o Waitangi. These provisions include obligations in relation to Te Tiriti o Waitangi for school boards, tertiary education institutions and education agencies.

**OBJECTIVES**

<b>1</b> <b>LEARNERS AT THE CENTRE</b> Learners with their whānau are at the centre of education	<b>2</b> <b>BARRIER FREE ACCESS</b> Great education opportunities and outcomes are within reach for every learner	<b>3</b> <b>QUALITY TEACHING AND LEADERSHIP</b> Quality teaching and leadership make the difference for learners and their whānau	<b>4</b> <b>FUTURE OF LEARNING AND WORK</b> Learning that is relevant to the lives of New Zealanders today and throughout their lives	<b>5</b> <b>WORLD CLASS INCLUSIVE PUBLIC EDUCATION</b> New Zealand education is trusted and sustainable
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**PRIORITIES**

<b>1</b> Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying	<b>2</b> Have high aspirations for every learner/ākongā, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures	<b>3</b> Reduce barriers to education for all, including for Māori and Pacific learners/ākongā, disabled learners/ākongā and those with learning support needs	<b>4</b> Ensure every learner/ākongā gains sound foundation skills, including language*, literacy and numeracy <small>* Oral language encompasses any method of communication the learner/ākongā uses as a first language, including New Zealand sign language</small>	<b>5</b> Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning	<b>6</b> Develop staff to strengthen teaching, leadership and learner support capability across the education workforce
<b>7</b> Collaborate with industries and employers to ensure learners/ākongā have the skills, knowledge and pathways to succeed in work	<b>8</b> Enhance the contribution of research and mātauranga Māori in addressing local and global challenges (TES ONLY)	<p>The NELP and TES are statutory documents enabled by the Education and Training Act 2020 that set out the Government's priorities for education. This document forms both the NELP (priorities 1-7) and the TES (priorities 1-8).                  Some aspects of these priorities will be more applicable to one sector than others.                  The NELP is designed to guide those who govern licensed early learning services, ngā Kohanga reo, schools and kura.</p>			

In particular, licensed early learning services are required to have regard to the NELP as part of the Governance, Management and Administration (GMA) Standard. Boards of schools and kura must have particular regard to the NELP, including when developing or renewing their charters.  
 The TES sets the direction for tertiary education. Tertiary Education Organisations are required to show how they have regard for the TES. The Tertiary Education Commission must give effect to the TES, and the New Zealand Qualifications Authority must have regard for the TES.



**Normandale  
School**

*He ngakau nui ki te ako*

## Kiwisport Report 2025

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2025, the school received total Kiwisport funding of \$2,410.24 (excluding GST).

Part of this funding was spent on an affiliation fee to be part of the Lower Hutt Primary Schools Sport Association. The remainder was combined with Kiwisport funding rolled over from 2024 (\$2,022) to pay for a dance programme for the whole school (\$4,076)

Matt Burt  
March 2026

*Enthusiasm for Learning*

normandale.school.nz

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## Good Employer Disclosure 2025

**Normandale School**  
*He ngakau nui ki te ako*

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?	<i>Health and Safety is the first item in all meeting agendas at Normandale School, whether it be Lead Team, Syndicate or Staff meetings. Points raised are documented and acted upon in a timely manner.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We follow the Make an Appointment policy and ensure that we have at least three staff on the Interview panel.</i>
How have you enhanced the abilities of individual employees?	<i>Regular formal Appraisal meetings are held twice a year to support staff to complete their Professional Growth Cycle (PGC) goals. Within these meetings are opportunities for staff to personalise PLD to their strengths and abilities. Their individual abilities are also linked to the Curriculum Responsibilities and various contributions to the extra-curricular life of the school.</i>

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

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

Normandale School has the stated intention of being a good employer consistent with Section 597 of the Education and Training Act 2020. This covers:

- Good and safe working conditions,
- An equal employment opportunities programme,
- The impartial selection of suitable qualified persons for appointment,
- Recognition within the workforce of the aims, aspirations, and cultural differences of Maori, other ethnic and minority groups, women and persons with disabilities,
- Opportunities for the enhancement of the abilities of individual employees,
- Ensuring all employees maintain proper standards of integrity, conduct and concern for the public interest and the well-being of students attending the school.

The school employed 23 staff in 2025. The majority of our staff are covered by collective agreements. This ensures that all employees, regardless of gender or other areas of potential inequity are remunerated at the same level for equivalent work.

Human Resources policies are reviewed regularly in line with the school's commitment to good employer practices and the school's values. Current employment policies include:

- Frequently reviewed policies include: Equal Employment Opportunities policy, Making an Appointment policy, Staff Wellbeing and Safety policy and an ongoing item in BOT meeting agendas addressing Staff Wellbeing.

Our objective is to make the school an even better place to work. By building on existing good practice, higher staff engagement will drive higher quality student outcomes. There is a clear relationship between the wellbeing of staff and student wellbeing and this is recognised at Normandale School.

Matt Burt  
March 2026

## Targets for Raising Student Achievement 2025

### Teaching and Learning Strategic Goal 1

Normandale School is a place where teaching and learning is engaging, child-centric and prepares us beyond the classroom, ready for future possibilities.

#### Literacy - Reading & Writing

##### 2025 Annual Targets - Reading & Writing

- That we maintain and/or increase the number of students that are achieving At/Above their expected level in Reading and Writing.
- There will be a focus on Boys Writing across all Year groups.
- That we continue our focus on the Writing achievement in the first 2 years at school.
- That our Māori students achieve At the same level or Above as their cohorts.

##### Baseline data - the last 4 years

##### Writing Data for all students

2021: Writing for all students	Well below 0%	Below 20.8%	At 68.2%	Above 11%
2022: Writing for all students	Well below 1%	Below 21.8%	At 65.7%	Above 11.4%
2023: Writing for all students	Well below 0.5%	Below 15.1%	At 74%	Above 10.2%
2024: Writing for all students	Well below 1%	Below 18.8%	At 69.7%	Above 10.7%
<b>2025: Writing for all students</b>	<b>Well below 0%</b>	<b>Below 18.4%</b>	<b>At 74.6%</b>	<b>Above 7.1%</b>

##### Writing Data for all Boys

2021: Boys writing	Well Below 0%	Below 22.8%	At 67.1%	Above 10.1%
2022: Boys writing	Well Below 1%	Below 34%	At 56%	Above 8%
2023: Boys writing	Well Below 4%	Below 20%	At 73%	Above 5%
2024: Boys writing	Well Below 2%	Below 28%	At 67%	Above 2%
<b>2025: Boys writing</b>	<b>Well Below 0%</b>	<b>Below 22%</b>	<b>At 74.7%</b>	<b>Above 2%</b>

##### Reading Data for all students - At and Above

2021: Reading: At 60% Above 26%

#### 2025 Statement of Variance

- Writing is historically the lowest of the three academic areas we regularly and formally assess in. This year we have achieved 81.7% of our students writing At or Above expectation being a slight increase from 80.4% in 2024 and no children recorded as Well Below.
- Boys writing levels have improved across the school this year with 76.7% achieving At or Above compared to 69% in 2024. Next year all students will be taught Structured Literacy approaches with staff taking part in the Liz Kane Literacy programme PLD throughout the year.
- Writing in our youngest classes continues to be challenging with many variables, especially for our very youngest students who may have only been at school for a small number of weeks or months.
- The Year 2 data is similar to last year for our At/Above numbers however the number of students Below expectation has risen. See the Pohutukawa commentary in OTJ End of Year (EOY) Summary, Term 4, 2025 document. Our Year 1 data shows we have a larger percentage of our Year 1 students

2022: Reading: At 57.1% Above 29.1%  
 2023: Reading: At 58.3% Above 29.4%  
 2024: Reading: At 57.7% Above 31%  
**2025: Reading: At 54.9% Above 32.3%**

Writing achievement in the first 2 years at school

2021: Year 1: Below 57.1%	At/Above 42.8%	Year 2: Below 14.7%	At/Above 85.3%
2022: Year 1: Below 55%	At/Above 45%	Year 2: Below 24%	At/Above 76%
2023: Year 1: Below 9%	At/Above 91%	Year 2: Below 7%	At/Above 83%
2024: Year 1: Below 32%	At/Above 69%	Year 2: Below 7%	At/Above 83%
<b>2025: Year 1: Below 24%</b>	<b>At/Above 77%</b>	<b>Year 2: Below 21%</b>	<b>At/Above 79%</b>

Māori students achieving at the same level or above as their cohorts in writing.

2021: Māori Students	Below 26.1%	At 69.6%	Above 4.3%
All students	Below 20.8%	At 68.2%	Above 11%
2022: Māori Students	Below 38%	At 34%	Above 26%
All students	Below 21.8%	At 65.7%	Above 11.4%
2023: Māori Students	Below 24%	At 76%	Above 0%
All students	Below 15.1%	At 74%	Above 10.2%
2024: Māori Students	Below 22.2%	At 70.4%	Above 3.7%
All students	Below 18.8%	At 69.7%	Above 10.7%
<b>2025: Māori Students</b>	<b>Below 27%</b>	<b>At 69%</b>	<b>Above 4%</b>
<b>All students</b>	<b>Below 18.4%</b>	<b>At 74.6%</b>	<b>Above 7.1%</b>

At/Above than in 2024 and less in the comparable Below section.

- In Writing, our Māori students are achieving lower in the At/Above expectations across the school compared to last year, which is a disappointing result overall. They also recorded 27% of this cohort Below. This is 8.6% higher than the school as a whole for this band of achievement. This continues to be an area we focus on in Lead, Staff and Team meetings and in ongoing PLD eg. Cultural Responsiveness, Kura Ahurea and external providers - both cultural and in our commitment to Structured Literacy.

**Teaching and Learning**  
Strategic Goal 1

Normandale School is a place where teaching and learning is engaging, child-centric and prepares us beyond the classroom, ready for future possibilities.

**Maths**

**2025 Annual Targets**

- That we maintain and/or increase the number of students that are achieving at/above their expected level in Mathematics.
- That our Māori students achieve at the same level or above as their cohorts.
- That we maintain similar numbers of both boys and girls achieving above.

**2025 Statement of Variance**

- This first Maths goal has not been achieved with 85.3% of our students achieving At or Above expectation. That is a decrease of 2.6% from our 2024 data of 87.9%.
- Our second target is a mixed bag as a higher percentage of Māori students are achieving At expectation than the school at 59% compared to 46.9% but we see 24.4% less Māori students Above expectation.
- The percentage of Girls achieving Above expectation for Maths is a 5 year high and a 2.5% increase on the data from last year and 100% increase from two years ago. This is a great result across the school for Girls Maths data. The Boys are very close to the target of maintaining the number achieving Above expectation and are only 6.6% short of last year's percentage. Interestingly, both genders achieved the same result of 24% achieving Above expectation which successfully achieved this target.

**Baseline Data - the last 4 years**

2021: School wide:	Well Below 0%	Below 9.7%	At 65.6%	Above 24.7%
2022: School wide:	Well Below 0.5%	Below 8.8%	At 61.7%	Above 29%
2023: School wide:	Well Below 1%	Below 12.8%	At 64.1%	Above 22.1%
2024: School wide:	Well Below 0.4%	Below 11.5%	At 52.8%	Above 35.1%
<b>2025: School wide:</b>	<b>Well Below 0%</b>	<b>Below 14.9%</b>	<b>At 46.9%</b>	<b>Above 38.4%</b>

2021: Māori students:	Below 13%	At 73.9%	Above 13%
2022: Māori students:	Below 15%	At 77%	Above 7%
2023: Māori students:	Below 28%	At 56%	Above 8%
2024: Māori students:	Below 18.5%	At 63%	Above 18.5%
<b>2025: Māori students:</b>	<b>Below 27%</b>	<b>At 59%</b>	<b>Above 14%</b>

2021: Girls:	Above 13.3%	Boys: Above 35.4%
2022: Girls:	Above 17%	Boys: Above 40%
2023: Girls:	Above 12%	Boys: Above 33%
2024: Girls:	Above 21.5%	Boys: Above 30.6%
<b>2025: Girls:</b>	<b>Above 24%</b>	<b>Boys: Above 24%</b>