



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 2981

Principal: Bradley Roberts

School Address: 21 School Road, Blenheim

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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

RIVERLANDS SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
<u>1</u>	Statement of Responsibility
<u>2</u>	Members of the Board
<u>3</u>	Statement of Comprehensive Revenue and Expense
<u>4</u>	Statement of Changes in Net Assets/Equity
<u>5</u>	Statement of Financial Position
<u>6</u>	Statement of Cash Flows
<u>7 - 17</u>	Notes to the Financial Statements
<u>18- 20</u>	Independent Auditor's Report

Riverlands 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.

Sarah Dudley

Full Name of Presiding Member



Signature of Presiding Member

8/5/26

Date:

Bradley Stephen Roberts

Full Name of Principal



Signature of Principal

08/05/2026

Date:

Riverlands School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Sarah Dudley	Presiding Member	Elected	Sep 2028
Bradley Roberts	Principal	ex Officio	
Micheline Quinn (Anderson)	Parent Representative	Elected	Sep 2028
Rhianna Young	Parent Representative	Elected	Sep 2028
Nicole Hawkins	Parent Representative	Elected	Sep 2028
Claire Frooms	Parent Representative	Elected	Sep 2028
Toni Langlios	Staff Representative	Elected	Sep 2028
Ripeka Hook	Presiding Member	Elected	Aug 2025
Aaron Marshall	Parent Representative	Elected	Aug 2025
Chloe Van der Burgh	Parent Representative	Co-opted	Aug 2025

Riverlands School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

		2025	2025	2024
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,549,318	2,345,673	2,481,707
Locally Raised Funds	3	63,557	28,957	43,219
Interest		23,058	15,000	31,433
Total Revenue		2,635,933	2,389,630	2,556,359
Expense				
Locally Raised Funds	3	26,657	38,790	20,367
Learning Resources	4	1,812,741	1,665,437	1,721,335
Administration	5	154,337	158,775	153,423
Interest		4,436	-	2,189
Property	6	512,508	501,219	526,768
Loss on Disposal of Property, Plant and Equipment		118	-	1,433
Total Expense		2,510,797	2,364,221	2,425,515
Net Surplus for the year		125,136	25,409	130,844
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		125,136	25,409	130,844

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

Riverlands School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		741,380	741,380	562,790
Total comprehensive revenue and expense for the year		125,136	25,409	130,844
Contribution - Furniture and Equipment Grant		-	17,000	18,151
Contribution - Te Mana Tūhono		-	-	29,595
Equity at 31 December		866,516	783,789	741,380
Accumulated comprehensive revenue and expense		866,516	783,789	741,380
Equity at 31 December		866,516	783,789	741,380

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.

Riverlands School

Statement of Financial Position

As at 31 December 2025

		2025	2025	2024
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	386,580	260,054	203,338
Accounts Receivable	8	154,010	135,046	135,046
GST Receivable		-	3,552	3,552
Prepayments		10,245	9,083	9,083
Inventories	9	1,265	1,526	1,526
Investments	10	462,877	439,989	439,989
		1,014,977	849,250	792,534
Current Liabilities				
GST Payable		2,620	-	-
Accounts Payable	12	174,718	162,545	162,545
Revenue Received in Advance	13	1,686	7,134	7,134
Provision for Cyclical Maintenance	14	20,224	22,472	19,974
Finance Lease Liability	15	14,042	10,738	10,738
Funds held in Trust	16	-	400	400
Funds held for Capital Works Projects	17	65,024	-	-
		278,314	203,289	200,791
Working Capital Surplus		736,663	645,961	591,743
Non-current Assets				
Property, Plant and Equipment	11	225,350	213,063	215,933
		225,350	213,063	215,933
Non-current Liabilities				
Provision for Cyclical Maintenance	14	67,236	67,236	57,703
Finance Lease Liability	15	28,261	7,999	8,593
		95,497	75,235	66,296
Net Assets		866,516	783,789	741,380
Equity		866,516	783,789	741,380

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

Riverlands School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		656,838	641,225	634,216
Locally Raised Funds		65,243	28,957	34,268
Goods and Services Tax (net)		6,172	-	5,892
Payments to Employees		(343,008)	(349,615)	(335,681)
Payments to Suppliers		(227,032)	(258,127)	(207,622)
Interest Paid		(4,436)	-	(2,189)
Interest Received		25,164	15,000	31,167
Net cash from Operating Activities		178,941	77,440	160,051
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(22,820)	(17,130)	11,685
Purchase of Investments		(22,888)	-	(25,396)
Net cash (to) Investing Activities		(45,708)	(17,130)	(13,711)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	17,000	18,151
Finance Lease Payments		(14,615)	(20,594)	(15,164)
Funds Administered on Behalf of Other Parties		64,624	-	400
Net cash from/(to) Financing Activities		50,009	(3,594)	3,387
Net increase in cash and cash equivalents		183,242	56,716	149,727
Cash and cash equivalents at the beginning of the year	7	203,338	203,338	53,611
Cash and cash equivalents at the end of the year	7	386,580	260,054	203,338

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.

Riverlands School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity

Riverlands 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.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 22b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

1.4. Operating Lease Payments

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

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Inventories

Inventories are consumable items held for sale and are comprised of 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.

1.9. 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.

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-40 years
Furniture and Equipment	5-10 years
Information and Communication Technology	2-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

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

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

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

1.12. Accounts Payable

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

1.13. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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



1.14. Revenue Received in Advance

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

1.15. Funds held for Capital Works

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

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

1.16. Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.17. Financial Instruments

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

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

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. 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	672,454	635,075	669,188
Teachers' Salaries Grants	1,459,772	1,309,659	1,393,579
Use of Land and Buildings Grants	416,738	394,789	414,192
Other Government Grants	354	6,150	4,748
	<u>2,549,318</u>	<u>2,345,673</u>	<u>2,481,707</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	16,572	13,000	16,695
Fees for Extra Curricular Activities	4,109	4,800	4,386
Trading	8,849	1,900	2,552
Fundraising and Community Grants	15,658	6,157	8,992
Other Revenue	18,369	3,100	10,594
	<u>63,557</u>	<u>28,957</u>	<u>43,219</u>
Expense			
Extra Curricular Activities Costs	14,121	35,390	16,831
Trading	11,970	1,900	1,828
Other Locally Raised Funds Expenditure	566	1,500	1,708
	<u>26,657</u>	<u>38,790</u>	<u>20,367</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>36,900</u>	<u>(9,833)</u>	<u>22,852</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	46,392	57,013	47,837
Employee Benefits - Salaries	1,702,291	1,554,074	1,619,412
Staff Development	8,044	12,950	7,801
Depreciation	54,807	40,000	45,731
Other Learning Resources	1,207	1,400	554
	<u>1,812,741</u>	<u>1,665,437</u>	<u>1,721,335</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	12,144	5,931	9,334
Board Fees and Expenses	7,996	8,950	5,184
Operating Leases	43	-	(164)
Other Administration Expenses	32,448	37,924	27,571
Employee Benefits - Salaries	90,081	92,900	99,787
Insurance	5,356	6,900	5,231
Service Providers, Contractors and Consultancy	6,269	6,170	6,480
	<u>154,337</u>	<u>158,775</u>	<u>153,423</u>



6. Property

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	30,725	32,000	34,613
Cyclical Maintenance	9,783	12,030	11,607
Heat, Light and Water	22,251	18,000	20,645
Repairs and Maintenance	7,729	15,500	13,572
Use of Land and Buildings	416,738	394,789	414,192
Employee Benefits - Salaries	11,566	12,300	20,581
Other Property Expenses	13,716	16,600	11,558
	<u>512,508</u>	<u>501,219</u>	<u>526,768</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	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	386,580	260,054	203,338
Cash and cash equivalents for Statement of Cash Flows	<u>386,580</u>	<u>260,054</u>	<u>203,338</u>

Of the \$386,580 Cash and Cash Equivalents, \$66,710 is subject to restrictions for the following reasons:

- \$65,024 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 17
- \$1,686 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 13.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables from the Ministry of Education	5,913	3,698	3,698
Interest Receivable	5,032	7,138	7,138
Teacher Salaries Grant Receivable	143,065	124,210	124,210
	<u>154,010</u>	<u>135,046</u>	<u>135,046</u>
Receivables from Exchange Transactions	5,032	7,138	7,138
Receivables from Non-Exchange Transactions	148,978	127,908	127,908
	<u>154,010</u>	<u>135,046</u>	<u>135,046</u>

9. Inventories

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
School Uniforms	1,265	1,526	1,526
	<u>1,265</u>	<u>1,526</u>	<u>1,526</u>

10. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	462,877	439,989	439,989
Total Investments	<u>462,877</u>	<u>439,989</u>	<u>439,989</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	85,884	-	-	-	(12,704)	73,180
Furniture and Equipment	65,490	13,301	-	-	(12,567)	66,224
Information and Communication Technology	37,767	9,108	-	-	(9,597)	37,278
Leased Assets	20,718	41,522	-	-	(19,144)	43,096
Library Resources	6,074	411	(118)	-	(795)	5,572
	<u>215,933</u>	<u>64,342</u>	<u>(118)</u>	<u>-</u>	<u>(54,807)</u>	<u>225,350</u>

The net carrying value of furniture and equipment held under a finance lease is \$43,096 (2024: \$20,718)

Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	250,297	(177,117)	73,180	250,297	(164,413)	85,884
Furniture and Equipment	344,217	(277,993)	66,224	330,916	(265,426)	65,490
Information and Communication Technology	119,881	(82,603)	37,278	110,773	(73,006)	37,767
Leased Assets	70,309	(27,213)	43,096	53,678	(32,960)	20,718
Library Resources	36,399	(30,827)	5,572	36,698	(30,624)	6,074
Balance at 31 December	<u>821,103</u>	<u>(595,753)</u>	<u>225,350</u>	<u>782,362</u>	<u>(566,429)</u>	<u>215,933</u>

12. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	9,009	17,508	17,508
Accruals	9,844	9,185	9,185
Employee Entitlements - Salaries	153,044	133,085	133,085
Employee Entitlements - Leave Accrual	2,821	2,767	2,767
	<u>174,718</u>	<u>162,545</u>	<u>162,545</u>
Payables for Exchange Transactions	174,718	162,545	162,545
	<u>174,718</u>	<u>162,545</u>	<u>162,545</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	7,134	7,134
Other Revenue in Advance	1,686	-	-
	<u>1,686</u>	<u>7,134</u>	<u>7,134</u>



14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	77,677	77,677	66,070
Increase/(decrease) to the Provision During the Year	9,783	12,030	11,607
Provision at the End of the Year	87,460	89,707	77,677
Cyclical Maintenance - Current	20,224	22,472	19,974
Cyclical Maintenance - Non current	67,236	67,236	57,703
	87,460	89,708	77,677

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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	17,545	12,080	12,080
Later than One Year	31,626	9,562	10,156
Future Finance Charges	(6,868)	(2,905)	(2,905)
	42,303	18,737	19,331
Represented by:			
Finance lease liability - Current	14,042	10,738	10,738
Finance lease liability - Non current	28,261	7,999	8,593
	42,303	18,737	19,331

16. Funds Held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	400	400
	-	400	400

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expense of the School and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Block B & C Roof Replacement Project 249546	-	68,374	(3,350)	-	65,024
Totals	-	68,374	(3,350)	-	65,024

Represented by:

Funds Held on Behalf of the Ministry of Education

65,024



18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,945	2,820
<i>Leadership Team</i>		
Remuneration	518,193	585,555
Full-time equivalent members	4.25	4.50
Total key management personnel remuneration	521,138	588,375

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3) and Property (2) 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	160-170	150-160
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 -110	1.00	2.00
110 -120	1.00	-
120 - 130	1.00	1.00
	3.00	3.00

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and the number of persons to whom all or part of that total was payable was as follows:

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



21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$71,024 (2024: \$nil) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Block B & C Roof Replacement Project - Project 249546	71,024
Total	71,024

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

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	386,580	260,054	203,338
Receivables	154,010	135,046	135,046
Investments - Term Deposits	462,877	439,989	439,989
Total financial assets measured at amortised cost	<u>1,003,467</u>	<u>835,089</u>	<u>778,373</u>

Financial liabilities measured at amortised cost

Payables	174,718	162,545	162,545
Finance Leases	42,303	18,737	19,331
Total financial liabilities measured at amortised cost	<u>217,021</u>	<u>181,282</u>	<u>181,876</u>

24. Events After Balance Date

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

25. Comparatives

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



INDEPENDENT AUDITOR'S REPORT**To the readers of Riverlands School's financial statements for the year ended 31 December 2025**

The Auditor-General is the auditor of Riverlands School (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 8 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 our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is 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 assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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 responsible for the other information. The other information comprises the information included in the Annual Report; Principal's Report, Report of Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Variance, Statement of Compliance with Good Employer Policy, Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

Other than the audit, we have no relationship with or interests in the School.



Michael Lee
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Nelson, New Zealand



Principal's report

2025 Annual Report: Principal Statement

Reflecting on 2025: 2025 has been a year of significant progress for Riverlands School as we continue to "weave together the realisation of potential". Our commitment to nurturing every learner's strengths through connection and high expectations remains at the heart of our school culture, as does Maximising Learning Time. I have been particularly proud of how inclusive Riverlands School continues to be.

A major highlight this year has been our focus on student presence and engagement. In Term 2, 2025, we achieved a regular attendance rate of 61%, an improvement from the 46% recorded in Term 2 of the previous year. We also successfully maintained a high level of punctuality, with 79% of our ākonga arriving on time to start their learning. These results provide a strong foundation for our 2026 goal of reaching 90%+ regular attendance.

Our "Positive Behaviours for Learning" (PB4L) journey has further embedded our core values of Respect (Manaakitanga), Responsibility (Kaitiakitanga), Resilience (Manawaroa), and Relationships (Whanaungatanga) into daily school life. These values have been essential in fostering the "educationally powerful relationships" that define our learning community.

Looking Ahead to 2026: As we move into 2026, our Annual Implementation Plan prioritizes "Responsive and Engaging Curriculum" and "Growing Professional Capability". A key focus for the coming year is lifting the achievement of boys in literacy through targeted, evidence-based interventions and the use of "Data Teams" to adapt our teaching practices. We are also committed to the full implementation of the refreshed New Zealand Curriculum, ensuring our staff are empowered through personalized Professional Growth Cycles (PGC).

Lifting aspiration and raising educational achievement for every New Zealander

Risks, Challenges, and Opportunities

While we celebrate our successes, we must also acknowledge the challenges on the horizon. Heading into 2027, the school faces significant management risks including:

- **Declining Roll and Staffing:** Our July Roll Return and subsequent Provisional Staffing Entitlement Notice indicate a need to manage a declining roll, which may impact our future staffing entitlement and require a review of current roles.
- **Operational Funding:** Reduced operational funding, alongside the disestablishment of regional supports such as Kāhui Ako and Resource Teachers Literacy and Māori, will require careful financial governance and strategic resource allocation.
- **Community Safety:** We continue to address school gate safety as a priority, investigating infrastructure improvements to ensure a safe experience for whānau at the start and end of the day.

Despite these challenges, we remain dedicated to providing an environment where excellence, wellbeing, and belonging are accessible to all. We thank our staff, the Friends of the School (FoTS), and our wider community for their unwavering support.



List of all school board members (optional)

You may like to list the names of each school board member who have served on the school board during the year, and the date on which each member will finish their term.

Board member names	Date that the board member's term finishes
Sarah Dudley (Parent)	2028
Claire Frooms (Parent)	2028
Micheline Quinn (Parent)	2028
Toni Langlois (Staff)	2028
Rhyanna Young (Parent)	2028
Nicole Hawkins (Parent)	2028
Bradley Roberts (Principal)	N/A

Focus on achievement, learning and progress to enable our tamariki to realise their potential by holding high expectations for all ākonga in all areas.

Actions	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
List all the actions from your Annual Implementation Plan.	This is the sources of information the board used to determine those outcomes.	Think about both where you have exceeded your targets or not yet met them.	What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.
Actions 1.1- Our kaiako will engage in collaborative inquiry and collaborative practices through our “Data Team” model.	Established a robust "Data Team" cycle meeting fortnightly. Kaiako used these sessions to move beyond data entry to deeper inquiry, examining the impact of specific teaching moves on the target group of boys in literacy. This has fostered a shared sense of accountability for all ākonga.	Minutes from hui PLG documentation Data Targeted interventions. Principal BOT reports and conversations	N/A
1.1.1- Our teaching and support staff team will have a strong culture of collaboration and high expectations (linked to Goal 3.1).	100% of teaching staff completed PLD in Te Mātaiaho, Maths, and Learner Agency. We have established clear school-wide processes that promote high standards and maximize instructional time, particularly in literacy. Professional Growth Cycle observations indicate a unified shift toward high expectations and developing agentic learners.	PLG documentation Minutes Observations Documentation Timetables.	N/A

1.2- Our students will develop the skills and dispositions to become effective self-regulated learners who have high expectations of themselves.	In 2025, we started embedding the new Riverlands School Learner Profile as a living document across the school. This has provided a common language for ākonga to track their growth not only as students but as people. By using the profile's indicators, students are moving toward being more agentic and self-regulated, showing increased confidence in identifying their own next steps. Our curriculum has become more localized and responsive through the “Big Idea” framework. By actively seeking student and whānau voice at the planning stage, we have developed learning experiences that are rich, contextualized, and deeply connected to our rural Blenheim environment. While we met our targets for PLD in Te Mātaiaho and Mathematics, and have successfully maintained a focus on maximizing learning time through an hour of Reading, Writing and Mathematics, we did not fully realize our goal of creating dedicated shared planning time for Kaiako and Learning Assistants (LAs). Despite this logistical constraint, the high standards of consistency in our teaching practice have remained strong. For 2026, we will focus on refining our timetable to ensure LAs and Teachers can collaborate more effectively to support our neurodiverse learners. In 2025, we successfully streamlined our assessment by integrating e-	Learner profile documentation. Classroom observations.	Curriculum celebrations. Planning Whānau feedback	Ensure that the Learning Profile is a living document in 2026. Make sure document like this are included in induction documentation.
1.3 Improve the collection, communication, moderation, storage and analysis of achievement information	The amount and pace of change have hindered some progress in this area and there is a great deal of anxiety within the profession about what the curriculum will look like. Teachers with multi-level classrooms are particularly nervous. Unfortunately we feel that some of our students’ significant needs are not being recognized by the MoE, which in turn puts massive pressure on the school. The provision of LSC is one of the most inequitable processes in the education system that is driving further inequity.	Minutes from PLD sessions.	In 2026 we will continue with the Big Idea approach to curriculum delivery and learning, while closely considering the implications of the learning and workload associated with the revised curriculum areas. Revisit the learning profile in 2026. Keep chipping away and trying our best to stay up to date, while also “holding the line” by staying true to the pedagogical practices that we know are effective in engaging our learners. The intent to provide dedicated co-planning time for Kaiako and LAs was restricted by scheduling and relief cover. This objective will be carried forward in 2026.	

1.4 Provide the right support to the right groups and individuals at the right time. 2.1- Bring the aspirations and expectations of Te Tauihu to life in the Riverlands School curriculum. 2.2 Collaboratively plan to consistently use the NZC to implement a cross curricular integrated program.	asTTle, NZCER (PATs), and HERO to provide a more cohesive picture of student progress. This has significantly improved our ability to store and analyze data, allowing for more precise identification of learning gaps, particularly for our target cohort of boys in literacy. By centralizing this information, we have improved the consistency of our reporting. We continued our investment in ākonga wellbeing through individualized transition programmes. By providing the equivalent of 6 days of release time, we enabled kaiako to facilitate high-quality transition visits in the ECE environment. This ensured that students moving into or through the school felt a sense of belonging and were "learning ready" from day one. We also see cohort entry as being a success. We continued to invest resources, far over and above what we are funded for, into our learning support team. This group of Learning Assistants are incredible and make sure Riverlands School is inclusive and that students are getting what they need. All of our students with needs are catered for and are part of the fabric of Riverlands School. While the school remains deeply committed to integrating the aspirations and expectations of Te Tauihu into our local curriculum, this goal was not fully realised as	Data in HERO. Data teams. LA timetables Funding notices Principal BoT reports PGC documentation	Progress was slowed due to significant competing pressures arising from external curriculum changes and the intensive focus required for the upcoming implementation of <i>Te Mātaiaho</i>. These "external change" factors necessitated a shift in immediate professional development priorities to ensure staff were prepared for mandatory national requirements. Late changes to the English and mathematics Curriculum have introduced fresh challenges in how we teach in multi-level classrooms. New assessment and reporting requirements from 2027 will require a significant amount of PLD in 2026	We recognize that our work in this space is evolving. The upcoming Ministry of Education changes to assessment requirements will be the primary driver of our data and moderation work throughout 2026 and 2027. Continue to strengthen the ECE to school transition program in 2026/27.
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2.3 - Build on our PB4L journey 2.4 Successfully prepare for the implementation of Te Mātaiaho 2.5- Strengthen our delivery of the Digital Technology Curriculum 3.1- Successfully recruit and induct new staff into Riverlands School. 3.2- Connect the school with the community and the community with the school 3.3- Develop the school's physical environment to welcome and encourage whānau through the school gate.	intended this year. Our initial plan was to document the Kaupapa Māori Integration and Quality Teaching elements from <i>Ngā Kawatau</i> as part of every teacher's Professional Growth Cycle (PGC), with the option to use <i>Tātaiako</i> for goal setting. We have made significant strides in fostering a collaborative planning culture at Riverlands School. By intentionally creating "time and space" for staff to work together, we successfully developed shared planning templates that have streamlined our integrated approach. A highlight of the year was our Art Exhibition, which served as a powerful "Big Idea" celebration. This event not only showcased student learning across multiple curriculum areas but was also exceptionally well-received by our community. PB4L processes well embedded and continually evolving. A strong team is in place leading this mahi. Changes to the curriculum documents and overall structure of the New Zealand Curriculum have pushed out the timeline for firstly learning about the curriculum and then implementing it. The staff team are very well placed to deliver the English and Mathematics and Stats Curriculum in 2026 and have been using the structured Maths resources for a full year.	Staff meeting minutes. PLD schedule Curriculum delivery plans		Continue to advocate strongly for all of our akonga, especially those who need additional resource to achieve equity. Strengthen our consistency across the whole team in how we acknowledge desired behaviours. Continue to provide time for our PB4L leads to attend PLD. Ongoing Curriculum and Assessment PLD in 2026. The school has been accepted into the MoE funded Assessment and Reporting PLD for 2026.
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When completing this review it was acknowledged that the year 7/8's cover much of the Technology and Digital Technology curriculum delivered through Bohally Intermediate.

We successfully recruited and inducted quality staff, including the welcoming of two beginning teachers into the profession. These Provisionally Certificated Teachers have been well-supported through a robust, structured mentoring programme, ensuring they are effectively equipped to contribute to our school's vision and student achievement goals.

Riverlands School has successfully strengthened relationships by fostering meaningful whānau engagement. One tangible outcome is the cultural map that we have displayed in the school foyer.

The physical environment has been enhanced with the installation of a bike track and the refurbishment of the junior playground. The school is well presented.

Not much progress was made on this goal. The new Technology Curriculum looks to give very clear updated guidance about what Knowledge and Practices are to be taught at certain levels.

Some limitations will be placed on the school employing additional permanent staff, based on reduced student numbers.

There were limited opportunities for us to celebrate our evolving cultural demographic at Riverlands School. This will be focus for 2026 within one of the Big Ideas.

One project that was identified in the 2025 annual plan was investigating the placement of a waharoa at the school entrance. This is on hold until the BoT complete a strategic property review.

As the first Big Idea for 2026 has a technology focus, the team will actively look for opportunities to incorporate digital technology. During 2026 we will focus on documenting the ways of working at Riverlands School. All staff will be well informed of any processes that may be initiated by roll returns and roll based staffing entitlements.

Ensure one of the Big Ideas has a cultural recognition and celebration element that will engage and bring in the school and wider community.

Statement of variance: progress against targets

The tables below show one way that you could lay this information out. In this format, you will need to copy the rows enough times to cover each of your actions, targets and strategic goals shown in your annual implementation plan.]

Overview of 2025 Implementation: During 2025, Riverlands School undertook significant pedagogical shifts to align with the refreshed New Zealand Curriculum areas in English and Mathematics and address the achievement gaps identified in the 2024 year-end data—most notably in Boys' Literacy (where 51% were below expected levels) and Mathematics (30% below).

Key actions successfully embedded include:

- **Structured Literacy Expansion:** The full implementation of BSLA in Team Teina and 'The CODE' in Team Tuakana, supported by internal Tier 2 interventions.
- **Mathematics Program Refresh:** The introduction of *Numicon* (Phase 1) and *Maths No Problem* (Phase 2) to ensure a high-fidelity, consistent approach to explicit teaching.
- **Evidence-Based Monitoring:** The establishment of fortnightly "Data Teams" and Curriculum Lead observations to ensure adaptive teaching practice and teacher accountability.

A Note on Data Comparability (2024 vs. 2025) It is critical to state that a direct numerical comparison between the 2024 and 2025 achievement percentages is **not practical or valid as a measure of progress**. The 2024 data was based on the outgoing curriculum and Overall Teacher Judgments (OTJs) under previous standards. In contrast, the 2025 data reflects:

1. **New Progress Descriptors:** The shift to the five-level descriptors (*Emerging, Developing, Consolidating, Proficient, Exceeding*).
2. **Revised Curriculum Elements:** A more rigorous, knowledge-rich framework with higher benchmarking for "Proficiency."

Therefore, while the 2025 data provide a new, more accurate baseline for our students' journey toward the 2030 MOE targets, it represents a "reset" in how we measure success rather than a direct point-to-point comparison with the previous year.

General Effectiveness Statement Initial qualitative evidence from curriculum leads and student voice indicates that these actions have successfully reduced "barriers to progress" identified in 2024—specifically by increasing the consistency of explicit instruction and reducing the cognitive load for our priority learners. The structured mentoring of our two beginning teachers has further ensured that these high-impact practices are being sustained across the school, positioning us well to meet our long-term equity targets for boys and neurodiverse learners.

This statement reflects the 2025 end of year data compared against current strategic goals and the shifting curriculum landscape.

Strategic Context and Curriculum Transition It is important to note that our **2025 achievement targets** and the historical data presented were originally based on Overall Teacher Judgments (OTJs) and the previous New Zealand Curriculum. The **2025 data** we are now analyzing represents a critical pivot point; these results are based on informed teacher decisions aligned with the **refreshed English and Mathematics curriculum** frameworks.

Achievement Data Analysis (Whole School) The current data reveals the following achievement landscape across the core areas:

- **Reading:** 66% of students are currently in the 'P' (Proficient) or 'Ex' (Exceeding) categories.
- **Writing:** 52% of students are achieving at 'P' or 'Ex' levels.
- **Mathematics:** 69% of students are in the 'P' or 'Ex' categories.

Variance and Focus: Lifting Boys' Literacy A primary goal for 2025 is to address the achievement gap for boys in literacy. Our analysis shows a distinct variance:

- **Reading:** 73% of girls are proficient/exceeding compared to 59% of boys.
- **Writing:** 64% of girls are proficient/exceeding, whereas only 41% of boys have reached these levels.
- **Strategy:** To address this, we are continuing to critically examine our literacy practice to ensure all students receive, on average, **2 hours of purposeful literacy instruction per day**. We are also expanding our **structured literacy approach** into the senior school to provide consistent, evidence-based support.

Statement of compliance with employment policy (required)

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

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?	Riverlands School maintains a comprehensive Health and Safety framework. In 2025, we conducted regular site audits and hazard identifications, particularly focusing on 'School Gate Safety' as identified in our strategic goals. We support staff wellbeing through the provision of an Employee Assistance Programme (EAP) and have fostered a culture of 'Whanaungatanga' (Relationships) where staff feel safe to raise concerns.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Our EEO programme is centered on the principle of 'Together weaving the realisation of potential' for staff as well as students. It includes unbiased recruitment processes, flexible working arrangements where operationally possible, and a commitment to professional growth for all cohorts. We fulfilled this in 2025 by ensuring all vacancies were advertised broadly to attract a diverse pool of candidates and by providing equitable access to professional development, such as the BSLA micro-credential, regardless of a staff member's tenure or role.
How do you practise impartial selection of suitably qualified persons for appointment?	Appointments at Riverlands School are made based on merit and the specific needs of our 'Local Curriculum.' We utilize standardized interview rubrics and include a range of perspectives on appointment panels (including Board, Leadership). As noted in our Principal Checklist, we ensure all fixed-term appointments are based on genuine reasons to maintain transparency and fairness.
How are you recognising, - The aims and aspirations of Māori, - The employment requirements of Māori, and	Guided by the 'Mātaiaho' (Refreshed NZ Curriculum) and the principle of 'Mātaurangi,' we prioritize Te Tiriti o Waitangi in our employment practices. We recognize the

- Greater involvement of Māori in the Education service?	unique 'mana' Māori staff bring to our school and support their aspirations through targeted PLD in Te Reo and Tikanga. We actively seek greater involvement of Māori in the Education service by maintaining local partnerships with tangata whenua, ensuring our recruitment processes are culturally safe and welcoming.
How have you enhanced the abilities of individual employees?	In 2025, 100% of staff completed a Personalized Professional Growth Cycle (PGC). We have focused heavily on evidence-based practice through 'Data Teams,' allowing teachers to grow their analytical skills. Specific enhancements include the training of a new Literacy Leader (remunerated with a Management Unit) and the school-wide rollout of Structured Literacy (BSLA) training, which has significantly upskilled our teaching team in foundational literacy instruction.
How are you recognising the employment requirements of women?	As a workforce with a high proportion of women, we recognize the need for work-life balance and career progression. We consider applications for flexible working hours for those with caregiving responsibilities and provide clear pathways to leadership, as evidenced by our current leadership structure. We ensure pay equity and provide a supportive environment for staff returning from parental leave.
How are you recognising the employment requirements of persons with disabilities?	Riverlands School is an inclusive employer. We have an open-door policy for discussing workplace adjustments to reduce barriers to performance.

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	
Does your EEO programme/policy set priorities and objectives?	No	