



## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

**School Directory**

**Ministry Number:** 3339

**Principal:** Maureen Poulter

**School Address:** 104 Merivale Lane, Merivale, Christchurch 8014

**School Phone:** 03 355 7595

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**Accountant / Service Provider:**

**Solutions & Services**  
Collaborative School Administration

# FERNDALE TE AHU

Annual Financial Statements - For the year ended 31 December 2025

## Index

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

# Ferndale Te Ahu

## 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.

Sonia Parsons-Hill

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Full Name of Presiding Member

Signed by:  
  
0BC2A88F48F27F52

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Signature of Presiding Member

28/5/2026

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Date:

Maureen Poulter

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Full Name of Principal

Signed by:  
  
9CE5E6CC841BA26F

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Signature of Principal

28/5/2026

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Date:

# **Ferndale Te Ahu**

## **Members of the Board**

For the year ended 31 December 2025

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Sonia Parsons-Hill	Presiding Member	Elected	Sep 2028
Maureen Poulter	Principal	ex Officio	
Jo Maynard	Staff Representative	Elected	Sep 2028
Jono Cox	Parent Representative	Elected	Sep 2028
Ray Farrelly	Parent Representative	Elected	Sep 2028
Averill Commons	Parent Representative	Elected	Sep 2028
Kelly Watson	Parent Representative	Elected	Sep 2028

# Ferndale Te Ahu

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	8,767,103	7,855,286	8,372,563
Locally Raised Funds	3	256,077	41,472	51,981
Interest		81,668	50,000	104,874
Gain on Sale of Property, Plant and Equipment		870	-	-
<b>Total Revenue</b>		<b>9,105,718</b>	<b>7,946,758</b>	<b>8,529,418</b>
<b>Expense</b>				
Locally Raised Funds	3	79,337	85,542	63,048
Learning Resources	4	7,527,817	6,854,034	7,359,271
Administration	5	463,460	322,119	382,532
Interest		4,569	-	2,628
Property	6	634,823	589,320	578,647
<b>Total Expense</b>		<b>8,710,006</b>	<b>7,851,015</b>	<b>8,386,126</b>
<b>Net Surplus for the year</b>		<b>395,712</b>	<b>95,743</b>	<b>143,292</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>395,712</b>	<b>95,743</b>	<b>143,292</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.

# Ferndale Te Ahu

## 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>		1,927,787	1,927,787	1,559,495
Total comprehensive revenue and expense for the year		395,712	95,743	143,292
Contribution - Furniture and Equipment Grant		28,559	-	225,000
<b>Equity at 31 December</b>		2,352,058	2,023,530	1,927,787
Accumulated comprehensive revenue and expense		2,352,058	2,023,530	1,927,787
<b>Equity at 31 December</b>		2,352,058	2,023,530	1,927,787

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.

# Ferndale Te Ahu

## Statement of Financial Position

As at 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	463,603	405,496	367,753
Accounts Receivable	8	718,580	597,187	597,187
GST Receivable		69,538	10,237	10,237
Prepayments		6,112	7,664	7,664
Investments	9	1,280,530	1,325,890	1,325,890
Funds Receivable for Capital Works Projects	15	10,141	-	-
		<u>2,548,504</u>	<u>2,346,474</u>	<u>2,308,731</u>
<b>Current Liabilities</b>				
Accounts Payable	11	672,697	595,554	595,554
Revenue Received in Advance	12	-	42,673	42,673
Finance Lease Liability	14	22,396	12,592	12,592
Funds held for Capital Works Projects	15	97,412	180,000	180,000
		<u>792,505</u>	<u>830,819</u>	<u>830,819</u>
<b>Working Capital Surplus</b>		<u>1,755,999</u>	<u>1,515,655</u>	<u>1,477,912</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	663,401	519,993	461,993
		<u>663,401</u>	<u>519,993</u>	<u>461,993</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	28,206	-	-
Finance Lease Liability	14	39,136	12,118	12,118
		<u>67,342</u>	<u>12,118</u>	<u>12,118</u>
<b>Net Assets</b>		<u><u>2,352,058</u></u>	<u><u>2,023,530</u></u>	<u><u>1,927,787</u></u>
<b>Equity</b>		<u><u>2,352,058</u></u>	<u><u>2,023,530</u></u>	<u><u>1,927,787</u></u>

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

# Ferndale Te Ahu

## Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		3,901,203	3,995,534	3,777,793
Locally Raised Funds		260,740	41,472	44,231
Goods and Services Tax (net)		(59,301)	-	(5,203)
Payments to Employees		(3,236,806)	(3,195,356)	(3,506,054)
Payments to Suppliers		(573,866)	(753,907)	(572,447)
Interest Paid		(4,569)	-	(2,628)
Interest Received		82,681	50,000	106,663
Net cash from/(to) Operating Activities		370,082	137,743	(157,645)
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment		870	-	-
Purchase of Property Plant & Equipment		(292,554)	(100,000)	(53,374)
Proceeds from Sale of Investments		45,360	-	255,876
Net cash (to)/from Investing Activities		(246,324)	(100,000)	202,502
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		28,559	-	225,000
Finance Lease Payments		(9,317)	-	(9,173)
Funds Administered on Behalf of Other Parties		(47,150)	-	-
Net cash (to)/from Financing Activities		(27,908)	-	215,827
<b>Net increase in cash and cash equivalents</b>		<b>95,850</b>	<b>37,743</b>	<b>260,684</b>
Cash and cash equivalents at the beginning of the year	7	367,753	367,753	107,069
<b>Cash and cash equivalents at the end of the year</b>	7	<b>463,603</b>	<b>405,496</b>	<b>367,753</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.

# Ferndale Te Ahu

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Ferndale Te Ahu (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.

###### **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 10.

### ***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 14. Future operating lease commitments are disclosed in note 20b.

#### ***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. 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.

#### **1.5. 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.

#### **1.6. 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.

#### **1.7. 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.

#### **1.8. Property, Plant and Equipment**

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

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

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

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

#### ***Finance Leases***

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

#### ***Depreciation***

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

The estimated useful lives of the assets are:

Building Improvements	10-40 years
Furniture and Equipment	3-10 years
Information and Communication Technology	2-5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease

### **1.9. Impairment of property, plant and equipment**

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

#### *Non cash generating assets*

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

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

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

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

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

### **1.10. Accounts Payable**

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

### **1.11. Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### **1.12. Revenue Received in Advance**

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

### **1.13. Funds held for Capital Works**

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

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

#### **1.14. 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.

#### **1.15. 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.

#### **1.16. Budget Figures**

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

#### **1.17. 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	3,992,882	4,012,113	4,193,818
Teachers' Salaries Grants	4,098,748	3,398,687	3,566,079
Use of Land and Buildings Grants	374,828	365,748	365,748
Ka Ora, Ka Ako - Healthy School Lunches Programme	254,167	50,938	202,100
Other Government Grants	46,478	27,800	44,818
	<u>8,767,103</u>	<u>7,855,286</u>	<u>8,372,563</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	197,310	9,472	8,647
Fees for Extra Curricular Activities	10,933	3,000	10,530
Other Revenue	47,834	29,000	32,804
	<u>256,077</u>	<u>41,472</u>	<u>51,981</u>
<b>Expense</b>			
Extra Curricular Activities Costs	47,026	51,022	31,499
Other Locally Raised Funds Expenditure	32,311	34,520	31,549
	<u>79,337</u>	<u>85,542</u>	<u>63,048</u>
<i>Surplus /(Deficit) for the year Locally Raised Funds</i>	<u>176,740</u>	<u>(44,070)</u>	<u>(11,067)</u>

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	71,526	135,195	98,158
Information and Communication Technology	25,686	60,000	24,254
Employee Benefits - Salaries	7,209,560	6,537,839	7,028,954
Staff Development	71,840	79,000	57,214
Depreciation	149,205	42,000	150,691
	<u>7,527,817</u>	<u>6,854,034</u>	<u>7,359,271</u>

## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	16,097	16,097	12,254
Board Fees and Expenses	13,684	15,141	10,255
Legal Fees	-	7,000	3,250
Other Administration Expenses	125,099	122,795	114,683
Employee Benefits - Salaries	74,035	71,648	80,160
Insurance	24,848	31,000	21,396
Service Providers, Contractors and Consultancy	5,573	7,500	5,830
Ka Ora, Ka Ako - Healthy School Lunches Programme	204,124	50,938	134,704
	<u>463,460</u>	<u>322,119</u>	<u>382,532</u>

## 6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	51,064	59,227	55,932
Cyclical Maintenance	28,206	-	-
Heat, Light and Water	28,762	27,000	23,342
Rates	6,619	6,500	5,512
Repairs and Maintenance	78,320	67,310	67,196
Use of Land and Buildings	374,828	365,748	365,748
Employee Benefits - Salaries	32,882	28,935	31,694
Other Property Expenses	34,142	34,600	29,223
	<u>634,823</u>	<u>589,320</u>	<u>578,647</u>

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

## 7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	227,222	179,727	141,984
Short-term Bank Deposits	236,381	225,769	225,769
Cash and cash equivalents for Statement of Cash Flows	<u>463,603</u>	<u>405,496</u>	<u>367,753</u>

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

Of the \$463,603 Cash and Cash Equivalents, \$142,991 is subject to restrictions for the following reasons:

- \$142,991 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 15

## 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	34,852	39,515	39,515
Receivables from the Ministry of Education	263,636	230,757	230,757
Interest Receivable	11,847	12,860	12,860
Teacher Salaries Grant Receivable	408,245	314,055	314,055
	<u>718,580</u>	<u>597,187</u>	<u>597,187</u>
Receivables from Exchange Transactions	46,699	52,375	52,375
Receivables from Non-Exchange Transactions	671,881	544,812	544,812
	<u>718,580</u>	<u>597,187</u>	<u>597,187</u>

## 9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	1,280,530	1,325,890	1,325,890
Total Investments	<u>1,280,530</u>	<u>1,325,890</u>	<u>1,325,890</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2025</b>	\$	\$	\$	\$	\$	\$
Building Improvements	58,457	9,610	-	-	(5,910)	<b>62,157</b>
Furniture and Equipment	166,418	23,595	-	-	(42,298)	<b>147,715</b>
Information and Communication Technology	50,429	12,057	-	-	(23,739)	<b>38,747</b>
Motor Vehicles	162,160	29,565	-	-	(55,751)	<b>135,974</b>
Leased Assets	24,529	58,059	-	-	(21,507)	<b>61,081</b>
Work in Progress	-	217,727	-	-	-	<b>217,727</b>
	<u>461,993</u>	<u>350,613</u>	<u>-</u>	<u>-</u>	<u>(149,205)</u>	<u><b>663,401</b></u>

The net carrying value of furniture and equipment held under a finance lease is \$61,081 (2024: \$24,529)

### 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	244,365	(182,208)	<b>62,157</b>	234,755	(176,298)	<b>58,457</b>
Furniture and Equipment	540,873	(393,158)	<b>147,715</b>	517,275	(350,857)	<b>166,418</b>
Information and Communication Technology	279,792	(241,045)	<b>38,747</b>	274,732	(224,303)	<b>50,429</b>
Motor Vehicles	514,114	(378,140)	<b>135,974</b>	501,069	(338,909)	<b>162,160</b>
Leased Assets	90,506	(29,425)	<b>61,081</b>	48,439	(23,910)	<b>24,529</b>
Work in Progress	217,727	-	<b>217,727</b>	-	-	<b>-</b>
	<u>1,887,377</u>	<u>(1,223,976)</u>	<u><b>663,401</b></u>	<u>1,576,270</u>	<u>(1,114,277)</u>	<u><b>461,993</b></u>

## 11. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	75,349	28,075	28,075
Accruals	14,856	10,858	10,858
Banking Staffing Overuse	-	44,379	44,379
Employee Entitlements - Salaries	533,983	436,437	436,437
Employee Entitlements - Leave Accrual	48,509	75,805	75,805
	<u>672,697</u>	<u>595,554</u>	<u>595,554</u>
Payables for Exchange Transactions	672,697	595,554	595,554
	<u>672,697</u>	<u>595,554</u>	<u>595,554</u>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	42,673	42,673
	<u>-</u>	<u>42,673</u>	<u>42,673</u>

### 13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Increase to the Provision During the Year	28,206	-	-
Provision at the End of the Year	<u>28,206</u>	<u>-</u>	<u>-</u>
Cyclical Maintenance - Non current	28,206	-	-
	<u>28,206</u>	<u>-</u>	<u>-</u>

The provision records maintenance required on the Tetekura Satellite Building which has been repaired. The provision does not include the future maintenance requirements of the School buildings.

The school has an obligation to the Ministry of Education to maintain in good order and repair the land and buildings that constitute the School site. The School is part of the Christchurch Schools Rebuild Programme which will result in the Schools buildings either being repaired or rebuilt in the future.

At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the School will be required to maintain any buildings that are not replaced.

### 14. 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	26,461	14,247	14,247
Later than One Year	43,083	12,930	12,930
Future Finance Charges	(8,012)	(2,467)	(2,467)
	<u>61,532</u>	<u>24,710</u>	<u>24,710</u>
<b>Represented by:</b>			
Finance lease liability - Current	22,396	12,592	12,592
Finance lease liability - Non current	39,136	12,118	12,118
	<u>61,532</u>	<u>24,710</u>	<u>24,710</u>

### 15. 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 \$
MOE 228666 SIP Garaging (formerly Playground)	180,000	20,000	(159,488)	-	40,512
MOE 250792 Tetekura Site: LSM Property Modifications Ramps and Doors	-	197,977	(176,675)	-	21,302
MOE 252048 Tetekura Site - Fascia Repair	-	6,621	(9,421)	-	(2,800)
MOE 253508 UMC Site Stormwater Drainage issues	-	32,728	(35,126)	-	(2,398)
MOE 254307 Site lead paint removal	-	9,490	(1,955)	-	7,535
MOE 254710 Tetekura site rear fence	-	5,496	(5,496)	-	-
MOE 252817 Site: Mould and Lead Paint Remediation	-	-	(4,943)	-	(4,943)
MOE 256840 Asbestos Cladding Isolation	-	73,642	(45,579)	-	28,063
Totals	<u>180,000</u>	<u>345,954</u>	<u>(438,683)</u>	<u>-</u>	<u>87,271</u>

#### Represented by:

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

97,412  
(10,141)



2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
MOE 228666 SIP Playground	180,000	-	-	-	180,000
Totals	180,000	-	-	-	180,000

**Represented by:**

Funds Held on Behalf of the Ministry of Education 180,000

**16. 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.

**17. Remuneration**

*Key management personnel compensation*

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	8,327	8,051
<i>Leadership Team</i>		
Remuneration	460,136	441,665
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	468,463	449,716

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

*Principal*

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	175-185
Benefits and Other Emoluments	5-6	5-6
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	11.00	7.00
110 -120	6.00	2.00
120 - 130	1.00	2.00
130 - 140	3.00	1.00
140 - 150	-	1.00
	21.00	13.00

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



## 18. 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	-	-

## 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 of 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 \$132,798 (2024: \$180,000) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
MOE 228666 - SIP Garaging (formerly Playground)	43,512
MOE 250792 Tetekura Site: LSM Property Modifications Ramps and Doors	42,059
MOE 254307 - Site lead paint removal	9,434
MOE 254710 Tetekura site rear fence	97
MOE 256840 Asbestos Cladding Isolation	37,696
<b>Total</b>	<b>132,798</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

### (b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)

## 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	463,603	405,496	367,753
Receivables	718,580	597,187	597,187
Investments - Term Deposits	1,280,530	1,325,890	1,325,890
Total financial assets measured at amortised cost	<u>2,462,713</u>	<u>2,328,573</u>	<u>2,290,830</u>

### Financial liabilities measured at amortised cost

Payables	672,697	595,554	595,554
Finance Leases	61,532	24,710	24,710
Total financial liabilities measured at amortised cost	<u>734,229</u>	<u>620,264</u>	<u>620,264</u>

## 22. Events After Balance Date

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF FERNDALE TE AHU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Ferndale Te Ahu School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

#### Opinion

In our opinion the financial statements:

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

Our audit was completed on 28 May 2026. This is the date at which our opinion is expressed.

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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

## Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the the Members of the Board listing, Principal's report, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, How we have given effect of Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, and Report on other special and contestable funding.<sup>1</sup>

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.<sup>2</sup>



Warren Johnstone  
BDO Christchurch Audit Limited  
On behalf of the Auditor-General  
Christchurch, New Zealand

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<sup>1</sup> If the school has not provided the other information at the time of the audit, replace this paragraph with – “We have not been provided with the other information at the date of our audit report.”

## Principal's Report

2025 was the final year of the 2024-2025 Ferndale Te Ahu Strategic Plan.

The two goals were; Hauora - Wellbeing: Supporting ākonga and kaimahi to flourish and Ako - Learning: Creating barrier-free, equitable and accelerated learning for ākonga. Our hauora goal for ākonga focused on introducing our Tiered approach to supporting ākonga hauora. This year the focus was on continuing to embed our school wide approach to EI and the school wide teaching and learning focus for ākonga on co/self regulation strategies taught across our kura. Alongside this we developed and trialled our Tier 3 approach for students who have the most difficulty with self regulation and often have aggressive behaviours. This has been a successful trial and will continue to be developed and extended in 2026. Our focus on hauora for kaimahi has also been incorporated in the work we have done on developing ākonga hauora. Alongside this we have put in specific support to improve kaimahi wellbeing with such initiatives as the ongoing information sharing of healthy habits, school wide access to EAP, staff social events etc. Our Ako goal's focus was on developing our literacy practices across our kura (which expanded to include development of our structured maths practices taught), honouring te Tiriti o Waitangi and increasing our resourcing and use of resources that reflect te ao Māori, the use of specific literacy assessment tools and the implementation of Te Mātaiaho - NZ Curriculum as per the government's implementation timeframe.

All of our ākonga have made progress in their learning. This is detailed in the Evaluation and Analysis of Students' Progress and Achievement section of this report. Overall there has been excellent progress made by the majority of our ākonga which shows the positive impact our teaching and learning programs have made. Alongside this, our students have been involved in learning in a range of curriculum areas including: social sciences, science, health and physical education, the arts, technology, languages (NZ Sign Language and Te Reo Māori) and digital technology as well as the key competencies.

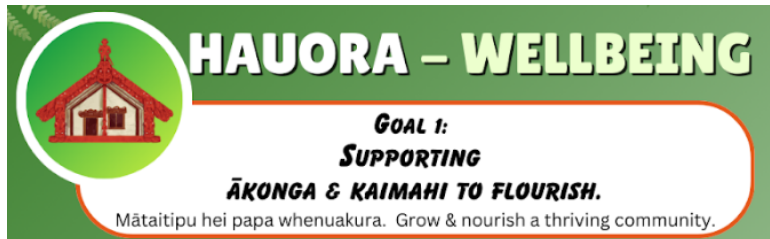
Our new Transition Curriculum was developed in 2023 following extensive research of best practices for ākonga aged 14+ years. This curriculum has continued to be used to teach transition aged students within Ferndale Te Ahu. Feedback from teachers and students continues to be very positive. We have had continued requests from other specialist schools to have access to our Transition Curriculum so that they can use the work we have done to develop their own Transition Curriculum. Through ITP (Individual Transition Plan) or GLP (Good Life Plan) goals and teaching and learning programs from the new Transition Curriculum senior ākonga have focused on preparing for life after school. For some students this has included work experience, accessing the community independently, bussing, developing a range of life skills, self advocacy, functional literacy and maths etc.

At Ferndale Te Ahu we take giving effect to Te Tiriti o Waitangi very seriously. Throughout 2025 we continued to develop our knowledge and use of basic Te Reo Māori that we could use within our classrooms as well as learning and using relevant tikanga practices. We have continued to integrate bi-cultural resources into our literacy and maths teaching and learning programs. For further information please go to the section in this report on Giving Effect to Te Tiriti o Waitangi.

Ngā mihi  
Maureen Poulter

Tumuaki - Principal  
Ferdale Te Ahu

## Statement of Variance: progress against targets




GOAL 1 INITIATIVES: ĀKONGA	ANNUAL TARGET
<p><b>ĀKONGA</b> 2. Plan and develop the Ferdale Te Ahu approach to supporting ākongā hauora. 3. Implement and embed practices, programs, processes and systems as identified in the scope and planning - ākongā.</p>	<p>By the end of 2025</p> <ul style="list-style-type: none"> <li>• Ākongā will experience an increase in programmes and supports utilised for regulation</li> <li>• Ākongā and whānau will experience supports that will enable reduced unjustified absence and a lift in attendance</li> </ul>
<p><b>ACTIONS</b></p>	
<ul style="list-style-type: none"> <li>- Implementation of hauora plans</li> <li>- Implementation of two tier targeted system</li> <li>- Implementation of attendance support plan</li> <li>- PLD</li> <li>- Resourcing</li> <li>- Systems and processes</li> <li>- Monitor and Review</li> </ul>	
WHAT DID WE ACHIEVE?	EVIDENCE
<p><b>Ākongā Hauora</b> <b>Tier 3</b></p> <ul style="list-style-type: none"> <li>• Developed an individualised approach to support Tier 3 ākongā</li> <li>• Trialled this approach with one ākongā using a team based approach</li> <li>• Implemented a number of strategies, approaches and processes as a team as part of the Tier 3 process</li> <li>• Ensured health and safety for all as part of this process</li> <li>• Monitored and reviewed progress and made adaptations when required</li> </ul> <p><b>Tier 1, 2 &amp; 3</b></p> <ul style="list-style-type: none"> <li>• Continued focus on delivery of our EI programs across the school</li> <li>• Specific teaching of co/self regulation strategies to ākongā</li> </ul> <p>Across Tier 1,2,3</p> <ul style="list-style-type: none"> <li>• Reduced student aggression</li> <li>• Staff identifying less aggression and having a more positive outlook on student behaviour</li> <li>• Students learning specific co/self regulation strategies</li> </ul> <p><b>Ākongā Attendance</b></p> <ul style="list-style-type: none"> <li>• Implemented our 2025 Attendance and Engagement Management Plan which included contacting whānau when this was relevant</li> <li>• Made some gains in student attendance this was particularly noted in unjustified absences with a reduction from 15% in 2024 to 8% in 2025</li> <li>• Monitoring However chronic absence has increased by 5% despite steps being taken to support students' attendance.</li> </ul>	<ul style="list-style-type: none"> <li>• Incident reports and analysis of reports</li> <li>• Student aggression survey (completed by staff)</li> <li>• Sprint goal data</li> <li>• Class meeting minutes (Tier 3 process)</li> <li>• PLD <ul style="list-style-type: none"> <li>◦ Staff Meeting Plan including: Ei and co/self regulation</li> <li>◦ Team PLD (Tier 3 process)</li> </ul> </li> </ul> <p><b>REASONS FOR DIFFERENCES BETWEEN TARGET AND OUTCOME</b></p> <p><b>Ākongā Hauora</b> <b>The target of:</b> By the end of 2025, Ākongā will experience an increase in programmes and supports utilised for regulation has been met with a range of programmes being implemented at Ferdale Te Ahu. <b>The target of:</b> ākongā and whānau will experience supports that will enable reduced unjustified absence and a lift in attendance has been met</p>
<p><b>WHERE TO NEXT?</b></p>	
<ul style="list-style-type: none"> <li>• Develop a new Strategic Plan</li> <li>• Ongoing PLD and implementation of including; consolidating basics, EI (including the ALERT program, trauma aware education, restorative practice and team leadership, ongoing Team Teach training, teaching replacement behaviours plus other identified research backed PLD as relevant</li> <li>• Continue to develop and then embed our Tier 3 process</li> <li>• Begin to develop a more specific approach for Tier 2 ākongā</li> </ul>	

- Ongoing resourcing
- Explore how we can support ākonga who have absences due to medical reasons.



GOAL 1 INITIATIVES: KAIMAHI	ANNUAL TARGET
KAIMAHI 5. Plan and develop the Ferdale Te Ahu approach to supporting kaimahi hauora. 6. Implement and embed practices, programs, processes and systems as identified in the scope and planning - kaimahi.	By the end of 2025 kaimahi will increase the use of targeted practices to support ākonga regulation
<b>ACTIONS</b>	
<ul style="list-style-type: none"> <li>• Implementation of hauora plans</li> <li>• Implementation of two tier targeted system</li> <li>• PLD</li> <li>• Resourcing</li> <li>• Systems and processes</li> <li>• Monitor and Review</li> </ul>	
WHAT DID WE ACHIEVE?	EVIDENCE
<b>Kaimahi Hauora</b> <ul style="list-style-type: none"> <li>• Undertaken the actions identified from the Student Aggression Survey that would uplift kaimahi hauora including; regularly sharing specific information with kaimahi, providing further supports around completing incident reports, making templates more available, identifying 2026 Team Teach dates in 2025 for new and existing staff</li> <li>• Enrolled as a school with EAP to support kaimahi wellbeing</li> <li>• Continued to support Kaimahi wellbeing using school wide systems around pastoral care and behaviour support for students, which in turn increases kaimahi safety and Hauora (especially for staff working with our Tier three students).</li> <li>• Sharing healthy habits with staff regularly</li> <li>• School events have provided a boost to staff morale</li> <li>• Staff social events</li> </ul>	<ul style="list-style-type: none"> <li>• As above for ākonga hauora</li> <li>• Student Aggression Survey (completed by staff).</li> <li>• EAP summaries</li> <li>• Staff feedback on healthy habits</li> <li>• Calendared events</li> <li>• Emails</li> </ul>
<b>REASONS FOR DIFFERENCES BETWEEN TARGET AND OUTCOME</b>	
<b>The target of:</b> kaimahi will increase the use of targeted practices to support ākonga regulation has been met.	
<b>WHERE TO NEXT?</b>	
<ul style="list-style-type: none"> <li>• Increase the capacity of staff to look after their wellbeing by using school wide strategies around behaviour support, emotional intelligence and team problem solving.</li> <li>• Continue to provide pastoral care to staff via EAP and school pastoral care systems.</li> <li>• Upskill Learning Leaders to support our staff via leadership opportunities.</li> </ul>	



## AKO – LEARNING

**GOAL 2:**  
**CREATING BARRIER-FREE,  
 EQUITABLE & ACCELERATED LEARNING FOR ĀKONGA.**

Te piko o te māhuri. Connecting learning to each learner.


GOAL 2 INITIATIVES:	ANNUAL TARGET
LITERACY 7. Develop and implement PLD for kaimahi and whānau focused on best practice in specialised literacy programs.	By the end of 2025 kaimahi will have implemented new literacy practices following the whole-school PLD.
<b>ACTIONS</b>	
<ul style="list-style-type: none"> <li>• Development of literacy and maths progressions</li> <li>• Implement literacy assessments</li> <li>• Develop maths assessments</li> <li>• Implementation of literacy and maths curricula</li> <li>• PLD</li> <li>• Resourcing</li> <li>• Systems and processes</li> <li>• Monitor and Review</li> </ul>	
WHAT DID WE ACHIEVE?	EVIDENCE
<ul style="list-style-type: none"> <li>• Consolidated emergent shared reading practices.</li> <li>• All staff have undertaken the two day PLD on Specialist Structured Literacy as part of the Better Start Literacy Approach PLD</li> <li>• Implementing the Specialist Structured Literacy program into teaching and learning as part of the Better Start Literacy Approach PLD</li> <li>• Staff continuing to engage with the online Specialist Structured Literacy as part of the Better Start Literacy Approach PLD</li> <li>• Gaining and implementing feedback from the University of Canterbury team on our implementation of Specialist Structured Literacy as part of the Better Start Literacy Approach</li> <li>• Continuing to embed the Comprehensive Literacy for All - emergent shared reading practices</li> <li>• Continuing to embed Intensive Interaction for relevant ākonga</li> <li>• Principal and AP part of the national working group developing the Expanded New Zealand Curriculum in English and Mathematics for ākonga with complex learning needs</li> <li>• Continued focus on teaching structured maths</li> <li>• Use of the new planning framework that supports a whole school approach to what is taught and when</li> </ul>	<ul style="list-style-type: none"> <li>• Specialist Structured Literacy BSLA PLD</li> <li>• Literacy MU staff member support</li> <li>• PGC observations</li> <li>• 2025 Mid Year and End of Year - Student Achievement results and analysis</li> <li>• Ākonga mid-year and end of year reports</li> </ul>
<b>WHERE TO NEXT?</b>	
<ul style="list-style-type: none"> <li>• With the later introduction of SSLA in 2026 this will need to be an ongoing focus in 2026.</li> <li>• We will also need to continue to embed shared reading practices particularly for new staff and introduce emergent writing practices into our junior program</li> <li>• An ongoing focus to embed a structured maths approach</li> <li>• To introduce and implement the Expanded NZC alongside the NZC</li> </ul>	



## AKO – LEARNING

**GOAL 2:**  
**CREATING BARRIER-FREE,  
 EQUITABLE & ACCELERATED LEARNING FOR ĀKONGA.**  
 Te piko o te māhuri. Connecting learning to each learner.

GOAL 2 INITIATIVES:	ANNUAL TARGET	
TE TIRITI O WAITANGI 8. Give effect to Te Tiriti o Waitangi for the active protection of taonga, including te reo Māori, tikanga Māori, and mātauranga Māori through literacy teaching and learning.	By the end of 2025 Ferndale Te Ahu will have increased literacy teaching resources that reflect te ao Māori.	
ACTIONS		
- Resourcing (that reflects te ao Māori) - Monitor and Review		
WHAT DID WE ACHIEVE?	EVIDENCE	
<ul style="list-style-type: none"> <li>• Purchased resources to give effect to Te Tiriti o Waitangi.</li> <li>• Purchased resources that give effect to Te Tiriti o Waitangi for maths.</li> <li>• Created a number of resources specific to our ākonga’s learning needs that gives effect to te Tiriti o Waitangi through reflecting te ao Māori, and/or using te reo Māori and/or recognising tikanga practices.</li> </ul>	<ul style="list-style-type: none"> <li>• Purchase of resources that reflect te ao Māori</li> <li>• Creation of resources that reflect te ao Māori</li> <li>• Classroom planning</li> </ul>	
	REASONS FOR DIFFERENCES BETWEEN TARGET AND OUTCOME	
	<b>The target of:</b> By the end of 2025 Ferndale Te Ahu will have increased literacy teaching resources that reflect te ao Māori has been met as we have increased our use of resources that give effect to Te Tiriti o Waitangi	
WHERE TO NEXT?		
<ul style="list-style-type: none"> <li>• Continue to build on our resources to give effect to Te Tiriti o Waitangi across the curriculum.</li> <li>• Improve ako practices for Māori ākonga to ensure they are achieving at the same or better than their peers</li> </ul>		

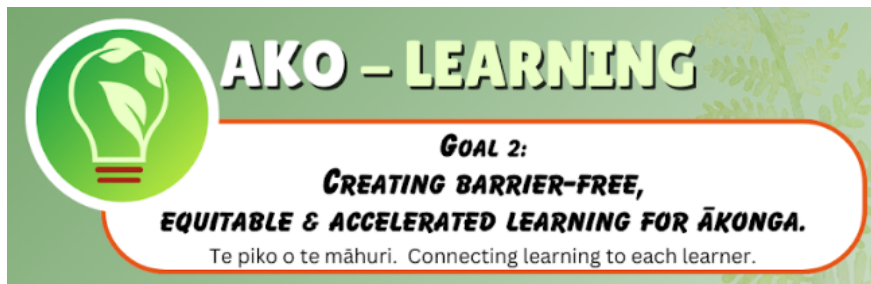


**AKO – LEARNING**

**GOAL 2:**  
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Te piko o te māhuri. Connecting learning to each learner.

GOAL 2 INITIATIVES:	ANNUAL TARGET
STUDENT ACHIEVEMENT 9. Assess, analyse and evaluate student achievement in literacy so that teaching and learning can be adapted to accelerate student learning.	By the end of 2025 Ferndale Te Ahu will have introduced literacy assessment tools.
<b>ACTIONS</b>	
<ul style="list-style-type: none"> <li>• Implement literacy assessments</li> <li>• Develop maths assessments</li> <li>• PLD</li> <li>• Resourcing</li> <li>• Systems and processes</li> <li>• Monitor and Review</li> </ul>	
WHAT DID WE ACHIEVE?	EVIDENCE
<ul style="list-style-type: none"> <li>• Continued to undertake and analyse the shared reading assessment</li> <li>• Introduced the SSLA reading assessment in Term 3 as a baseline assessment or diagnostic assessment</li> <li>• Continued our Assessment for Learning practices to assess and support all ākonga in their IEP/ITP/GLP goals including each ākonga's communication (English) goal.</li> <li>• Collected assessment evidence as per our school guidelines on assessment and evidence of learning</li> <li>• Tracked and analysed all IEP/ITP/GLP and individual English and Mathematics goals.</li> <li>• End of year data shows that ākonga have demonstrated strong progress with high rates of success across most goals. However, a deeper data analysis reveals key differences that require targeted strategic planning for the next year. Highlights shows the following;               <ul style="list-style-type: none"> <li>◦ Literacy, Communication, and Goal 3 (Other) are all performing solidly, with around 69% of students meeting their targets in these areas.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Assessment data and analysis</li> <li>• Assessment evidence</li> <li>• Student achievement goals review</li> </ul>
<b>REASONS FOR DIFFERENCES BETWEEN TARGET AND OUTCOME</b>	
<p><b>The target of:</b> By the end of 2025 Ferndale Te Ahu will have introduced literacy assessment tools. has been met with the introduction of the emergent shared reading assessment, SSLA assessment and for a very small number of students the phonics check - although it has not been relevant to do this for any students within their first 6 months of schooling. These assessments are alongside our Assessment for Learning practices which we use for IEP/ITP/GLP goals. However as we integrate further literacy practices further english assessments will be introduced.</p>	
<b>WHERE TO NEXT?</b>	
<ul style="list-style-type: none"> <li>• implement the II assessment.</li> <li>• Consolidate using SSLA BSLA assessments</li> <li>• Continue to embed the use of Shared Reading Assessments and analysis of these</li> <li>• Develop specific maths assessments</li> <li>• Ensure all new staff can implement Ferndale Te Ahu's assessment practices</li> <li>• Update our SMS system so we can input literacy assessment information (needs to be bespoke).</li> <li>• Meet wider student achievement goals through targeted support for identified ākonga.</li> </ul>	



GOAL 2 INITIATIVES:	ANNUAL TARGET
<b>TE MĀTAIAHO</b> 10. Implement the content of Te Mātaiaho within the released phases and timeframes building kaimahi capability and confidence.	By the end of 2025 Ferndale Te Ahu will have embedded the english and maths curricula.
<b>ACTIONS</b>	
<ul style="list-style-type: none"> <li>Implementation of literacy and maths curricula</li> </ul>	
WHAT DID WE ACHIEVE?	EVIDENCE
<ul style="list-style-type: none"> <li>Refer to Goal 2 LITERACY Initiative 7</li> <li>We developed interim guidelines for how staff could implement the NZC in English and Mathematics for ākonga with complex learning needs</li> <li>For ākonga working within the New Zealand Curriculum, teaching and learning was based within the knowledge and practices within the New Zealand Curriculum.</li> <li>The development of the Expanded New Zealand Curriculum in English and Mathematics - ready for release in Term 1 2026 (note the Principal and AP were part of the working group with National Ministry)</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Goal 2 LITERACY Initiative 7</li> <li>Expanded New Zealand Curriculum</li> </ul>
	<b>REASONS FOR DIFFERENCES BETWEEN TARGET AND OUTCOME</b>  <b>The target of:</b> By the end of 2025 Ferndale Te Ahu will have implemented specific curriculum areas as per Ministry guidelines. Has been met with the implementation of structured english and mathematics.
WHERE TO NEXT?	
<ul style="list-style-type: none"> <li>Introduce and implement the Expanded New Zealand Curriculum in English and Mathematics</li> <li>Continue to embed the use of the New Zealand Curriculum in English and Mathematics and Statistics for those ākonga this is relevant for</li> <li>Give further PLD focus to explicit teaching and cognitive load theory.</li> <li>Give further focus to Mathematics PLD to support improved ākonga achievement</li> </ul>	

## Evaluation and analysis of students' progress and achievement

### IEP / ITP / GLP Goal 1 - Communication

Whole Kura

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Juniors	1 (1.08%)*			9 (9.68%)	17 (18.28%)	66 (70.97%)
Seniors				4 (9.30%)	10 (23.26%)	29 (67.44%)
Total	1 (0.73%)*			13 (9.49%)	27 (19.71%)	95 (69.34%)

Ākonga Y0-10 Junior

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Junior Total	1 (1.08%)*			9 (9.68%)	17 (18.28%)	6 (70.97%)
Junior Maori	1 (3.03%)*			4 (12.12%)	7 (21.21%)	21 (63.64%)
Junior Pasifika				1 (8.33%)	4 (33.33%)	7 (58.33%)

Ākonga Y11-13 Senior

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Senior Total				4 (9.30%)	10 (23.26%)	29 (67.44%)
Senior Maori				2 (16.67%)	3 (25.00%)	7 (58.33%)
Senior Pasifika				1 (14.29%)		6 (85.71%)

### Summary of progress

The combined FSA data shows strong achievement across the Whole Kura, with 69.34% of all students (95 out of 137) having achieved their goal, and over 89% making satisfactory progress or better. Achievement among Juniors is slightly higher than Seniors (70.97% vs. 67.44% achievement), with both cohorts showing minimal "No progress." Analysis of ethnic groups highlights an impressive performance by Senior Pasifika students, where 85.71% have achieved their goal, with no students in the lowest progress categories. Conversely, Junior Pasifika and Senior Māori students showed lower achievement rates at 58.33% each; however, a significant proportion of these groups made progress towards their goal (33.33% and 25.00% respectively), indicating good momentum toward success.

\*The ākonga who has shown no progress has had long term health needs that have impacted their attendance and therefore goal progression. This is the same ākonga that features throughout all the junior data.

## IEP / ITP / GLP Goal 2 - Life Skills

### Whole Kura

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Juniors	1 (1.08%)*			6 (6.45%)	13 (13.98%)	73 (78.49%)
Seniors				3 (6.98%)	11 (25.58%)	29 (67.44%)
Total	1 (0.73%)*			9 (6.57%)	24 (17.52%)	102 (74.45%)

### Ākonga Y0-10 Junior

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Junior Total	1 (1.08%)*			6 (6.45%)	13 (13.98%)	73 (78.49%)
Junior Maori	1 (3.03%)*			3 (9.09%)	6 (18.18%)	23 (69.70%)
Junior Pasifika					3 (25.00%)	9 (75.00%)

### Ākonga Y11-13 Senior

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Senior Total				3 (6.98%)	11 (25.58%)	29 (67.44%)
Senior Maori				1 (8.33%)	3 (25.00%)	8 (66.67%)
Senior Pasifika				1 (14.29%)	3 (42.86%)	3 (42.86%)

### Summary of progress

The combined FSA data indicates very high achievement across the Whole Kura, with 74.45% of all students (102 out of 137) having achieved their goal, and every student except for one (0.73%) showing at least some progress. Juniors show particularly strong results, with 78.49% having achieved their goal, although Senior achievement is also high at 67.44%. Among subgroups, Junior Pasifika students demonstrated the highest achievement rate at 75.00%, with 0% in the lowest progress categories. Senior Māori students achieved their goal at 66.67%, which is close to the Senior average. The lowest rate of goal achievement is seen in Senior Pasifika students at 42.86%, though this group shows a high percentage have made progress (42.86%), suggesting strong potential for future success.

\*The ākonga who has shown no progress has had long term health needs that have impacted their attendance and therefore goal progression. This is the same ākonga that features throughout all the junior data.

## IEP / ITP / GLP Goal 3 - Other

### Whole Kura

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Juniors	1 (1.08%)*			5 (5.38%)	17 (18.28%)	70 (75.27%)
Seniors				5 (11.63%)	12 (27.91%)	25 (58.14%)
Total	1 (0.73%)*			10 (7.30%)	29 (21.17%)	95 (69.34%)

### Ākonga Y0-10 Junior

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Junior Total	1 (1.08%)*			5 (5.38%)	17 (18.28%)	70 (75.27%)
Junior Maori	1 (3.03%)*			2 (6.06%)	7 (21.21%)	23 (69.70%)
Junior Pasifika				1 (8.33%)	2 (16.67%)	9 (75.00%)

### Ākonga Y11-13 Senior

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Senior Total				5 (11.63%)	12 (27.91%)	25 (58.14%)
Senior Maori				2 (16.67%)	6 (50.00%)	4 (33.33%)
Senior Pasifika				1 (14.29%)		6 (85.71%)

### Summary of progress

The combined FSA data shows strong overall achievement across the Whole Kura, with 69.34% of all students having achieved their goal, and over 91% making satisfactory progress or better. Achievement is highest among Juniors, with 75.27% having achieved their goal, compared to 58.14% of Seniors. Notably, Junior Pasifika (75.00%) and Senior Pasifika (85.71%) students demonstrated the highest rates of achievement within their respective cohorts, with Senior Pasifika being the highest overall. Conversely, Senior Māori students had the lowest achievement rate at 33.33%; however, a significant half of this subgroup (50.00%) have made progress towards the goal, indicating a large portion are on track for future success.

\*The ākonga who has shown no progress has had long term health needs that have impacted their attendance and therefore goal progression. This is the same ākonga that features throughout all the junior data.

## Literacy

### Whole Kura

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Juniors	1 (1.08%)*			5 (5.38%)	17 (18.28%)	70 (75.27%)
Seniors				5 (11.63%)	14 (32.56%)	24 (55.81%)
Total	1 (0.73%)*			10 (7.30%)	31 (22.63%)	94 (68.61%)

### Ākonga Y0-10 Junior

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Junior Total	1 (1.08%)*			5 (5.38%)	17 (18.28%)	70 (75.27%)
Junior Maori	1 (3.03%)*			2 (6.06%)	6 (18.18%)	24 (72.73%)
Junior Pasifika				2 (16.67%)	3 (25.00%)	7 (58.33%)

### Ākonga Y11-13 Senior

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Senior Total				5 (11.63%)	14 (32.56%)	24 (55.81%)
Senior Maori				1 (8.33%)	5 (41.67%)	6 (50.00%)
Senior Pasifika				1 (14.29%)		6 (85.71%)

### Summary of progress

The combined FSA data shows that 68.61% of all students across the Whole Kura have achieved their goal, with over 91% making significant progress or better. Achievement is highest among Juniors, with 75.27% having achieved their goal, compared to 55.81% of Seniors. Among subgroups, Senior Pasifika students demonstrated the highest rate of achievement at a substantial 85.71%, followed by Junior Māori at 72.73%. The lowest achievement rate is seen in Senior Māori students at 50.00%; however, every student across the Senior cohort shows progress.

\*The ākonga who has shown no progress has had long term health needs that have impacted their attendance and therefore goal progression. This is the same ākonga that features throughout all the junior data.

## Mathematics

### Whole Kura

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Juniors	1 (1.08%)*			9 (9.68%)	18 (19.35%)	65 (69.89%)
Seniors			1 (2.33%)	10 (23.26%)	14 (32.56%)	18 (41.86%)
Total	1 (0.73%)*		1 (0.73%)	19 (13.87%)	32 (23.36%)	83 (60.58%)

### Ākonga Y0-10 Junior

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Junior Total	1 (1.08%)*			9 (9.68%)	18 (19.35%)	65 (69.89%)
Junior Maori	1 (3.03%)*			3 (9.09%)	8 (24.24%)	21 (63.64%)
Junior Pasifika				2 (16.67%)	3 (25.00%)	7 (58.33%)

### Ākonga Y11-13 Senior

FSA	No progress	Is beginning to show progress	Is developing towards the goal			Has achieved the goal
	0	1	2	3	4	5
Senior Total			1 (2.33%)	10 (23.26%)	14 (32.56%)	18 (41.86%)
Senior Maori				2 (16.67%)	6 (50.00%)	4 (33.33%)
Senior Pasifika				2 (28.57%)	2 (28.57%)	3 (42.86%)

### Summary of progress

The combined FSA data shows that 60.58% of all students across the Whole Kura have achieved their goal, with over 83% making significant progress or better. Achievement is significantly higher among Juniors, with 69.89% meeting their goal, while Seniors have a lower achievement rate of 41.86%, though every Senior student is showing progress. Among ethnic subgroups, Junior Māori students have the highest achievement rate at 63.64%. In contrast, Senior Māori students showed lower achievement at 33.33%, though over half of this subgroup (66.67%) have made progress towards their goal. Junior Pasifika and Senior Pasifika students have similar achievement rates (58.33% and 42.86% respectively), but the Senior Pasifika group still showed significant progress.

\*The ākonga who has shown no progress has had long term health needs that have impacted their attendance and therefore goal progression. This is the same ākonga that features throughout all the junior data.

## Overall Reflection

Overall, students have demonstrated strong progress with high rates of success across most goals. However, a deeper data analysis reveals key differences that require targeted strategic planning for the next year.

### What We Are Celebrating (Achievement Highlights)

- Life Skills show the highest level of success, with nearly three-quarters of the whole school (74%) achieving their goal.
- Literacy, Communication, and Goal 3 (Other) are all performing solidly, with around 69% of students meeting their targets in these areas.
- The area needing the most attention is Mathematics, which has a lower achievement rate of 61%, though it's encouraging that over 83% of students are making significant progress or better.

### Key Differences Between Junior and Senior Students

- Juniors are consistently outperforming Seniors across all five goal areas. Their achievement rates are generally 10-20 percentage points higher than those of Seniors.
- The biggest gap is in Mathematics, where Juniors are achieving the goal at 70%, compared to only 42% of Seniors.
- A high number of Senior students are clustered in the "Developing towards the goal" category (the middle tier). This suggests we need to focus our support on helping this large, motivated group cross the finish line, especially in Maths and Literacy.

### Focus Subgroup Results

*(It is important to note that when interpreting subgroup data, low student numbers leads to high percentage variability)*

- Senior Pasifika students are truly excelling in areas like Communication and Literacy, achieving over 85% success, which is the highest rate in the school. However, they show much lower achievement in Life Skills (43%) and Mathematics (43%), indicating specific areas for improvement.
- Senior Māori students face the most significant challenge, recording the lowest achievement in Goal 3 and Mathematics (33% achievement in both). *Crucially, though, half of these Senior Māori students have made good progress towards their goal.*
- We need to focus on Communication for both Junior Pasifika (58% achievement) and Senior Māori (58% achievement) to lift their success rates in this core area.

## 2026 Focus

1. **Strengthening School-Wide Mathematics Achievement** - This is the subject with the lowest overall success (61%) and the largest gap between Juniors and Seniors (a 28% difference).
2. **Enhancing Senior Māori Ākonga Success** - This cohort presents the largest equity challenge, recording the lowest achievement rates across multiple goals, notably 33% in both Mathematics and Goal 3 (Other).
3. **Supporting Senior Student Completion (The 'Developing' Cohort)** - A high number of Senior students are currently in the middle "Developing towards the goal" tier across all subjects. Targeted support for this large, motivated group is essential to convert progress into successful goal achievement and improve overall Senior results.

## How we have given effect to Te Tiriti o Waitangi

At Ferndale Te Ah, we give effect to Te Tiriti o Waitangi in a number of ways. We hold core values at the centre of what we do: ako, wānanga, manaakitanga, whanaungatanga and tangata whenuatanga. We do this in the following ways; through our engagement with whānau at the beginning of the year to determine the most important learning goals based on a student's individual learning needs, our ongoing relationships and communication with our whānau, culturally locating our students, through our teaching and learning programs for students and whānau and through the development of Te Reo Māori and tikanga practices across our kura as well as reflecting Te Ao Māori particularly in our literacy and maths programs and approaches.

We have continued with our focus throughout the year to upskill staff and students in basic Te Reo Māori and tikanga through videos and/or slide shows/power points. In 2025 there was a focus on learning new waiata, classroom phrases, Māori values and how we can give effect to these across our kura, sharing resources to teach Te Reo Māori and tikanga and through celebrating Te Wiki o Te Reo Māori . We have continued to implement our school booklet of karakia at appropriate times including, starting the school day, at the beginning and end of meetings and prior to eating food.

At Ferndale Te Ahu, we prioritise our Māori learners and focus on our Māori learners attaining the same or a higher level than their peers. We track learning achievements and use this information to inform the progress we are making with this or to identify where changes need to be made to support Māori ākonga learning.

In English and Mathematics, we have integrated the use of bi-cultural resources in our programs.

We have continued to support our staff in developing their understanding and to make connections with our local iwi by sending staff who have not attended the Tuahiwi Education Course. This has deepened many staff's understanding.

We identify that we can build on the developments made throughout 2025 and we will continue to deepen our understanding and practices to honour Te Tiriti o Waitangi as an ongoing focus in 2026.

## Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
<p><b>How have you met your obligations to provide good and safe working conditions?</b></p>	<p><i>The Board follows all Ferndale Te Ahu Policies and Procedures related to Health and Safety. The board regularly reviews how well it implements key legislative and regulatory requirements, including those related to health, safety, and welfare, and takes steps to address any gaps in implementation including eliminating or minimising risks.</i></p>
<p><b>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</b></p>	<p><i>At Ferndale Te Ahu, we implement equal employment opportunities in all relevant school policies, procedures, and practices.</i></p> <p><i>The implementation of our EEO policy and programme means that we:</i></p> <ul style="list-style-type: none"> <li>● <i>prevent and eliminate bias and discrimination</i></li> <li>● <i>promote an inclusive and safe work environment</i></li> <li>● <i>treat all current and prospective staff fairly</i></li> <li>● <i>provide equal access and consideration in all aspects of employment (e.g recruitment, training, promotion).</i></li> </ul>
<p><b>How do you practise impartial selection of suitably qualified persons for appointment?</b></p>	<p><i>Ferndale Te Ahu appoints appropriately qualified staff through a fair and impartial appointment process.</i></p> <p><i>Our appointment process includes:</i></p> <ul style="list-style-type: none"> <li>● <i>delegating the authority of the board to appoint staff</i></li> <li>● <i>Clearly define job requirements</i></li> <li>● <i>Using the same process for each applicant including; advertising a position, interviewing and reference checking, and making an appointment following</i></li> <li>● <i>Using fair assessment methods to identify the person to be appointed to the position</i></li> <li>● <i>Ensuring no discriminatory practices are used</i></li> </ul>
<p><b>How are you recognising,</b></p> <ul style="list-style-type: none"> <li>- <b>The aims and aspirations of Māori,</b></li> <li>- <b>The employment requirements of Māori, and</b></li> <li>- <b>Greater involvement of Māori in the Education service?</b></li> </ul>	<p><i>We recognise our responsibility to give effect to Te Tiriti o Waitangi and are guided by the articles of Te Tiriti o Waitangi in fulfilling this responsibility. At Ferndale Te Ahu we foster cultural understanding, providing access to resources and opportunities, and ensuring that Māori employees are valued and respected.</i></p> <p><i>The Board operates an Employment Policy that complies with the principles of being a good employer. This includes our responsibility under the Education and Training Act (s 597) to recognise:</i></p> <ul style="list-style-type: none"> <li>● <i>the aims and aspirations of Māori by working with our Māori employees to identify these and create and implement a plan to work towards these aims and aspirations</i></li> <li>● <i>the employment requirements of Māori through working within the collective agreement and supporting requests where appropriate to support Māori employees</i></li> </ul>

	<ul style="list-style-type: none"> <li>the need for greater involvement of Māori in the education service through our equal opportunities employment process.</li> </ul>
<b>How have you enhanced the abilities of individual employees?</b>	<i>Through our Professional Growth Cycle and Professional Learning and Development opportunities that all staff undertake.</i>
<b>How are you recognising the employment requirements of women?</b>	<i>Through implementing our Equal Opportunities Policy and our Employment Policy following good employer practices showing equity and fairness to women in all aspects of our employment, procedures and processes including equal access to jobs and promotions, and protection from discrimination based on sex or pregnancy.</i>
<b>How are you recognising the employment requirements of persons with disabilities?</b>	<i>Through implementing our Equal Opportunities Policy and our Employment Policy following good employer practices showing equity, fairness without discrimination to people with disabilities in all aspects of our employment, procedures and processes. Ferndale Te Ahu also provides reasonable accommodation for employees with disabilities ensuring they can perform the essential functions of their job.</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
<b>Do you operate an EEO programme/policy?</b>	✓	
<b>Has this policy or programme been made available to staff?</b>	✓	
<b>Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?</b>	✓	
<b>Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?</b>	✓	
<b>Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?</b>	✓	
<b>Does your EEO programme/policy set priorities and objectives?</b>	✓	

## Report on other special and contestable funding

### Principals Wellbeing Fund

The Principal used the Principal Wellbeing Fund across 2025 for professional coaching sessions and to investigate Transition approaches for students with an intellectual disability in the UK. As part of this investigation the Principal went to the UK to visit independent specialist colleges to explore transition pathways with a particular focus on the employability pathway.

### Kiwisport funding

Kiwisport funding has been used to purchase a range of sports equipment, to pay membership fees and sport organisation fees to increase student participation in organised sport.