



**CENTRAL NORMAL SCHOOL
TE KURA TUATAHI O PAPAIOEA**

Whāia Kia Tutuki – strive to your potential

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	2418
Principal:	Elly Warnock (Acting)
School Address:	201 Featherston Street, Palmerston North
School Postal Address:	201 Featherston Street, Palmerston North
School Phone:	06 359 3337
School Email:	office@centralnormal.school.nz
Accountant / Service Provider:	Openbook Solutions Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Felicity Robinson	Presiding Member	Elected	Sept 2028
David Tomlinson	Vice-Presiding Member	Elected	Sept 2028
Elly Warnock	Principal (Acting)	ex Officio	
Vicki Gifkins	Parent Representative	Elected	Sept 2028
Antony Riley	Parent Representative	Elected	Sept 2028
Shaun Matena	Parent Representative	Elected	Sept 2028
Anaru Luke	Parent Representative	Elected	Sept 2028
Camille Crawford	Parent Representative	Elected	June 2025
Rachael Timutimu	Parent Representative	Elected	June 2025
Sarah Claridge	Parent Representative	Elected	June 2025
Rachel Mason	Staff Representative	Elected	Sept 2028

CENTRAL NORMAL SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Central Normal 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.

Felicity Robinson

Full Name of Presiding Member

Regan Andrew Orr

Full Name of Principal

Felicity Robinson

Signature of Presiding Member

[Handwritten Signature]

Signature of Principal

28/05/2026

Date

28.05.2026.

Date

Central Normal School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	7,489,226	6,377,622	6,590,127
Locally Raised Funds	3	100,925	60,200	70,583
Interest		17,397	10,000	21,139
Gain on Sale of Property, Plant and Equipment		7,551	0	0
Other Revenue		5,882	0	0
Total Revenue		7,620,981	6,447,822	6,681,849
Expense				
Locally Raised Funds	3	192,306	166,700	138,283
Learning Resources	4	5,435,884	4,588,261	4,758,633
Administration	5	804,240	629,400	727,879
Interest		2,606	3,500	3,220
Property	6	1,013,681	1,057,241	1,129,687
Loss on Disposal of Property, Plant and Equipment		0	0	659
Total Expense		7,448,717	6,445,102	6,758,361
Net Surplus / (Deficit) for the year		172,264	2,720	(76,512)
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		172,264	2,720	(76,512)

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



Central Normal 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		1,311,684	1,311,684	1,375,716
Total comprehensive revenue and expense for the year		172,264	2,720	(76,512)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		34,095	0	12,480
Equity at 31 December		1,518,043	1,314,404	1,311,684
Accumulated comprehensive revenue and expense		1,518,043	1,314,404	1,311,684
Equity at 31 December		1,518,043	1,314,404	1,311,684

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.



Central Normal School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	146,995	158,106	132,829
Accounts Receivable	8	434,767	280,000	305,790
GST Receivable		22,216	10,000	7,835
Prepayments		33,672	22,000	23,684
Inventories	9	3,097	5,000	6,055
Investments	10	380,882	265,000	262,446
Funds Receivable for Capital Works Projects	17	7,090	0	9,069
		1,028,719	740,106	747,708
Current Liabilities				
Accounts Payable	12	490,870	350,000	372,721
Revenue Received in Advance	13	75,979	1,500	1,415
Provision for Cyclical Maintenance	14	0	44,838	18,463
Finance Lease Liability	15	15,276	16,046	17,350
Funds held in Trust	16	0	0	884
Funds held for Capital Works Projects	17	0	0	48,640
Funds for Resource Teacher Literacy Cluster	18	0	0	45,168
		582,125	412,384	504,641
Working Capital Surplus/(Deficit)		446,594	327,722	243,067
Non-current Assets				
Property, Plant and Equipment	11	1,291,842	1,237,184	1,311,639
		1,291,842	1,237,184	1,311,639
Non-current Liabilities				
Provision for Cyclical Maintenance	14	198,554	232,156	222,090
Finance Lease Liability	15	21,839	18,346	20,932
		220,393	250,502	243,022
Net Assets		1,518,043	1,314,404	1,311,684
Equity		1,518,043	1,314,404	1,311,684

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



Central Normal School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		2,232,070	2,072,205	1,988,004
Locally Raised Funds		182,108	83,826	66,802
Goods and Services Tax (net)		(14,381)	(2,165)	19,853
Payments to Employees		(1,328,469)	(1,210,020)	(1,305,672)
Payments to Suppliers		(714,724)	(779,810)	(617,065)
Interest Paid		(2,606)	(3,500)	(3,220)
Interest Received		16,509	10,000	18,354
Net cash from/(to) Operating Activities		370,507	170,536	167,056
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		8,348	0	0
Purchase of Property Plant & Equipment (and Intangibles)		(175,961)	(95,000)	(126,510)
Purchase of Investments		(118,436)	(2,554)	(157,946)
Net cash from/(to) Investing Activities		(286,049)	(97,554)	(284,456)
Cash flows from Financing Activities				
Furniture and Equipment Grant		34,095	0	12,480
Finance Lease Payments		(8,515)	(8,134)	(8,569)
Funds Administered on Behalf of Other Parties		(95,872)	(39,571)	153,254
Net cash from/(to) Financing Activities		(70,292)	(47,705)	157,165
Net increase/(decrease) in cash and cash equivalents		14,166	25,277	39,765
Cash and cash equivalents at the beginning of the year	7	132,829	132,829	93,064
Cash and cash equivalents at the end of the year	7	146,995	158,106	132,829

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.



Central Normal School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 23.



Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and 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.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised in the Statement of Comprehensive Revenue and Expense.

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 are depreciated over their estimated useful lives on a straight line 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
Board-owned Buildings	20–50 years
Furniture and Equipment	4–10 years
Information and Communication Technology	2–5 years
Motor Vehicles	8 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value/ Straight line

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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.

l) Accounts Payable

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

m) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to 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.

o) Funds held for Capital works

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

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

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating Schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

q) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole School over an 8 to 10 year period, the economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

s) 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) 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	2,349,419	2,080,342	1,961,743
Teachers' Salaries Grants	3,833,103	3,200,000	3,306,489
Use of Land and Buildings Grants	741,356	700,000	783,959
Ka Ora, Ka Ako - Healthy School Lunches Programme	535,440	397,280	494,929
Other Government Grants	29,908	0	43,007
	<u>7,489,226</u>	<u>6,377,622</u>	<u>6,590,127</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	0	10,000	9,758
Fees for Extra Curricular Activities	68,362	11,000	23,820
Trading	5,938	6,200	5,979
Fundraising and Community Grants	4,000	0	4,041
Other Revenue	22,625	33,000	26,985
	<u>100,925</u>	<u>60,200</u>	<u>70,583</u>
Expenses			
Extra Curricular Activities Costs	189,922	166,700	125,956
Trading	2,384	0	12,327
Fundraising and Community Grant Costs	0	0	0
	<u>192,306</u>	<u>166,700</u>	<u>138,283</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(91,381)</u>	<u>(106,500)</u>	<u>(67,700)</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	103,499	147,586	105,701
Information and Communication Technology	17,957	18,000	22,686
Employee Benefits - Salaries	5,053,338	4,179,720	4,413,329
Staff Development	59,802	65,500	41,957
Depreciation	197,270	169,455	171,364
Other Learning Resources	4,018	8,000	3,596
	<u>5,435,884</u>	<u>4,588,261</u>	<u>4,758,633</u>



5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	9,530	9,170	9,170
Board Fees and Expenses	19,100	18,000	9,688
Operating Leases	2,942	0	4,119
Other Administration Expenses	102,886	84,950	88,748
Employee Benefits - Salaries	113,991	100,000	100,428
Insurance	15,519	16,000	16,213
Service Providers, Contractors and Consultancy	4,832	4,000	4,584
Ka Ora, Ka Ako - Healthy School Lunches Programme	535,440	397,280	494,929
	<u>804,240</u>	<u>629,400</u>	<u>727,879</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cyclical Maintenance	(41,999)	36,441	45,980
Heat, Light and Water	50,582	48,000	46,801
Rates	8,289	7,000	7,296
Repairs and Maintenance	43,762	61,000	34,222
Use of Land and Buildings	741,356	700,000	783,959
Employee Benefits - Salaries	124,893	130,300	118,317
Other Property Expenses	86,798	74,500	93,112
	<u>1,013,681</u>	<u>1,057,241</u>	<u>1,129,687</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	146,995	158,106	132,829
Cash and cash equivalents for Statement of Cash Flows	<u>146,995</u>	<u>158,106</u>	<u>132,829</u>

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

Of the \$146,995 Cash and Cash Equivalents \$75,000 is subject to restrictions for the following reasons:

- \$75,000 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,271	4,000	779
Receivables from the Ministry of Education	20,677	3,000	3,126
Interest Receivable	4,389	3,000	3,501
Teacher Salaries Grant Receivable	407,430	270,000	298,384
	<u>434,767</u>	<u>280,000</u>	<u>305,790</u>
Receivables from Exchange Transactions	6,660	7,000	4,280
Receivables from Non-Exchange Transactions	428,107	273,000	301,510
	<u>434,767</u>	<u>280,000</u>	<u>305,790</u>

9. Inventories

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	3,097	5,000	6,055
	<u>3,097</u>	<u>5,000</u>	<u>6,055</u>

10. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	380,882	265,000	262,446
Total Investments	<u>380,882</u>	<u>265,000</u>	<u>262,446</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	843,096	15,352	0	0	(28,877)	829,570
Furniture and Equipment	327,690	50,553	(797)	0	(73,449)	303,999
Information and Communication	72,669	94,301	0	0	(71,945)	95,025
Leased Assets	35,147	16,359	0	0	(17,622)	33,884
Library Resources	33,037	1,704	0	0	(5,377)	29,364
	<u>1,311,639</u>	<u>178,269</u>	<u>(797)</u>	<u>0</u>	<u>(197,270)</u>	<u>1,291,842</u>

The net carrying value of furniture and equipment held under a finance lease is \$33,884 (2024: \$35,147)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,152,688	(323,118)	829,570	1,137,337	(294,241)	843,096
Furniture and Equipment	686,042	(382,043)	303,999	637,879	(310,189)	327,690
Information and Communication	371,885	(276,860)	95,025	340,452	(267,783)	72,669
Motor Vehicles	46,896	(46,896)	0	46,896	(46,896)	0
Leased Assets	64,336	(30,452)	33,884	63,957	(28,810)	35,147
Library Resources	59,472	(30,108)	29,364	57,768	(24,731)	33,037
	<u>2,381,319</u>	<u>(1,089,477)</u>	<u>1,291,842</u>	<u>2,284,289</u>	<u>(972,650)</u>	<u>1,311,639</u>

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	7,372	10,000	28,454
Accruals	18,048	15,000	14,665
Employee Entitlements - Salaries	447,473	305,000	309,790
Employee Entitlements - Leave Accrual	17,977	20,000	19,812
	<u>490,870</u>	<u>350,000</u>	<u>372,721</u>
Payables for Exchange Transactions	490,870	350,000	372,721
	<u>490,870</u>	<u>350,000</u>	<u>372,721</u>

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Other revenue in Advance	75,979	1,500	1,415
	75,979	1,500	1,415

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	240,553	240,553	194,573
Increase/(decrease) to the Provision During the Year	(41,999)	36,441	45,980
Provision at the End of the Year	198,554	276,994	240,553
Cyclical Maintenance - Current	0	44,838	18,463
Cyclical Maintenance - Non current	198,554	232,156	222,090
	198,554	276,994	240,553

The School's cyclical maintenance schedule details annual painting 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 10 Year Property Plan.

15. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	18,231	20,000	19,888
Later than One Year	23,682	19,260	22,818
Future Finance Charges	(4,798)	(4,868)	(4,424)
	37,115	34,392	38,282
Represented by			
Finance lease liability - Current	15,276	16,046	17,350
Finance lease liability - Non current	21,839	18,346	20,932
	37,115	34,392	38,282

16. Funds held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	0	0	884
Funds Held in Trust on Behalf of Third Parties - Non-current	0	0	0
	0	0	884

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 2 Toilet Re-Roof - Proj #251011	0	11,408	(18,498)	0	(7,090)
Learning Support Modifications - Proj # 246736	48,640	(7,541)	(41,099)	0	0
Alarm System - Proj # 248066	(9,069)	50,635	(41,566)	0	0
Totals	39,571	54,502	(101,163)	0	(7,090)

Represented by:

Funds Held on Behalf of the Ministry of Education	0
Funds Receivable from the Ministry of Education	(7,090)

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Block 8, 12 & 16 Upgrade Expenses - Proj # 224411	(107,724)	112,537	(28,813)	24,000	0
Learning Support Modifications - Proj # 246736	0	90,444	(41,804)	0	48,640
Alarm System - Proj # 248066	0	31,266	(40,335)	0	(9,069)
Fire Alarm - Proj # 247850	0	6,101	(6,101)	0	0
Totals	(107,724)	240,348	(117,053)	24,000	39,571

Represented by:

Funds Held on Behalf of the Ministry of Education	48,640
Funds Receivable from the Ministry of Education	(9,069)

18. Funds held for RTLit Services

Central Normal School is the lead School funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of Schools.

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	45,168	45,168	41,017
Funds Received from MoE	11,507	10,000	8,258
Total funds received	11,507	10,000	8,258
Funds Spent on Behalf of the Cluster	(12,524)	(11,017)	(4,107)
Funds remaining	44,151	44,151	45,168
Funds transferred to School on close of RTLit Services	(44,151)	(44,151)	0
Funds Held at Year End	0	0	45,168

19. 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 conditions 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.

20. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	4,525	3,680
<i>Leadership Team</i>		
Remuneration	913,882	989,596
Full-time equivalent members	7.00	8.00
Total key management personnel remuneration	918,407	993,276

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	0	0 - 10
Benefits and Other Emoluments	0	0 - 1
Termination Benefits	0	0

Principal (Acting)

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	170 - 180	170 - 180
Benefits and Other Emoluments	0	0
Termination Benefits	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	5	5
110 - 120	5	6
120 - 130	6	3
	16	14

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



21. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	0	0
Number of People	0	0

22. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

23. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$127,084 (2024: \$199,858) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
Block 2 Toilet Re-Roof - Proj #251011	124,994
Vinyl	2,090
Total	<u>127,084</u>

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 entered into no contracts. (2024: nil)

24. 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	146,995	158,106	132,829
Receivables	434,767	280,000	305,790
Investments - Term Deposits	380,882	265,000	262,446
Total financial assets measured at amortised cost	<u>962,644</u>	<u>703,106</u>	<u>701,065</u>

Financial liabilities measured at amortised cost

Payables	490,870	350,000	372,721
Finance Leases	37,115	34,392	38,282
Total financial liabilities measured at amortised cost	<u>527,985</u>	<u>384,392</u>	<u>411,003</u>

25. 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 CENTRAL NORMAL SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Central Normal School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of BDO Manawatu Audit Limited, to carry out the audit of the financial statements of the School on pages 2 to 18, 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 30 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 Statement of Variance which includes the Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Statement of KiwiSport funding, and the report on How we have Given Effect to Te Tiriti o Waitangi.

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.



Vivien Cotton
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand



**CENTRAL NORMAL SCHOOL
TE KURA TUATAHI O PAPAIOEA**

Whaka Kia Tutuki - strive to your potential

Central Normal School - Use of Kiwisport Funding: 2025

In the year 2025, Central Normal School/Te Kura Tuatahi o Papaioea received a total of: **\$7,635.04 (excluding GST)**

Kiwisport funding is provided to schools to assist with three key aims:

- to increase the number of school-aged children participating in organised sport
- increase the availability and accessibility of sport opportunities for all school-aged children
- support children in developing skills that will enable them to participate effectively in sport.

During the 2025 year, we used our Kiwisport funding to:

- contribution towards children playing sports for the school
- contribution towards organisations coming in to the school to promote sport
- purchasing equipment for students to be active

Elly Warnock
Tumuaki/Principal



**CENTRAL NORMAL SCHOOL
TE KURA TUATAHI O PAPAIOEA**

Whāia Kia Tūtuki - strive to your potential

Statement of Variance Reporting on the 2025 year

**Central Normal School - Te Kura Tuatahi o Papaioea
Palmerston North - Manawatū**

MOE Number: 2418

In 2024, we began a partnership with our Evaluation Partner from ERO. As part of this partnership, we developed goals for our school collaboratively. In 2025, as a school, we aligned our Strategic Goals with the ERO goals so that we could ensure that we were focussed on both. Once the Strategic and ERO goals were aligned, our annual goals sat under these. Twice a term, we evaluated our progress towards our goals and reported this to the Board of Trustees. This was a living document that is attached as it includes our core actions, review and progress towards our goals.

[2025 Implementation Plan](#)

Alongside our Implementation plan, sits our targets. Following is a summary of these targets for the 2025 school year.

SOCIAL DEVELOPMENT AND WELLBEING TARGETS

Background Information

Here at Te Kura Tuatahi o Papaioea/Central Normal School we believe (and know to be true) that relationships are key to success at kura. If tamariki feel safe and secure, it is more likely that their learning will flourish. Each year we like to get a gauge for how well we are doing in this space. We use a 'Hauora Survey' as one of our key indicators and have done for many years.

Social Development and Wellbeing Targets

- To maintain the positive momentum, attitude and response to 'Like/Love coming to school'
- To maintain the positive momentum of safety that our tamariki have with being at school
- To maintain the self-worth and affirmation that tamariki feel valued and cared for by their kaiako.

2024 Baseline Data:

- Like/Love coming to school: 67% of tamariki either Like or Love coming to school
- Feel safe at school: 82.2% of tamariki said that they feel safe at school
- Affirmation and self worth from teacher: 93.9% said that they felt like their teacher cares for them

What did we do?

- **Mana Oranga**
Working with Angeline McDonald to develop a school side pastoral/value/behavioural system that is steeped in Te Ao Māori
- **Te Reo Māori**
Deliberate use and growth of Te Reo Māori
- **Nurture Space**
Development of a Nurture Space to support tamariki who were dysregulated and needed a break from their classroom
- **Whānaungatanga**
Leadership Meeting and Greeting whānau and tamariki at the gates (am and pm)

- **Opportunities**
Continually seek a range of wide and varied opportunities for our tamariki
- **School Chaplain**
Kura Kaiāwhina to support our tamariki.
- **Circle Time**
Circle Time social development strategy to support our senior children develop social and communication skills
- **Pastoral Groups**
Pastoral/Social groups to support targeted children with development of social skills
- **Government Programmes**
Breakfast Club, Kids Can and Lunch in Schools
- **Kapa Haka**
Valuing the importance of Kapa Haka
- **Kaimahi Wellbeing**
Supporting the wellbeing of staff and value of their contributions and mahi for our school

What was achieved?

- Working with Angeline McDonald throughout the year has had a wide ranging impact across our school. We have been able to develop a more consistent approach to behaviour, a stronger focus on our three core values and a pastoral system that envelops each child.
- We have maintained a number of our social and pastoral initiatives and these have proven incredibly necessary and worthwhile.
- One of our continued initiatives this year was the employment of our own school counsellor. The impact of having a counsellor onsite cannot be overstated. It was invaluable to be able to say to whānau, 'we have a counsellor here who can support your child and/or you'
- The continued employment of nationally recognised kapa haka tutors has been phenomenal. Our tamariki flocked to kapa haka, which was great for their mana and wairua. We took our top performing rōpū - Ngā Pou o Tararua - to Te Mana Kuratahi - what an achievement and experience!

2025 Data compared to 2024:

Target: To maintain the positive momentum, attitude and response to 'Like/Love coming to school' in our annual Hauora Survey

	Like/Love coming to school 2024	Like/love coming to school 2025
Response	67%	69.5% ↑2.5%

Target: To maintain the positive momentum of safety that our tamariki have with being at school

	Feel safe at school 2024	Feel safe at school 2025
Response	82.2%	88.1% ↑5.9%

Target: To maintain the self-worth and affirmation that tamariki feel valued and cared for by their kaiako.

	Does your teacher care about you? 2024	Does your teacher care about you? 2025
Response	93.9%	95.3% ↑1.4%

Reasons for any differences (variance) between the targets and the outcomes:

- **Our targets have been met.**

Planning for next year - where to next?

- We will continue to facilitate the Student Hauora Survey each year, as it continues to provide us with rich information about the culture of our school. Any areas of possible concern are immediately followed up by the Deputy Principal, to ensure clarity of the issue and/or to address any worries that a child may have expressed.
- Our employment of our Kapa Haka tutors will be retained.
- Our School Counsellor will be returning in a fixed term part time capacity for the year, which will be a great asset for our tamariki and kaiako.
- Our School Chaplain is being retained, who is wonderful at working alongside those children who require additional pastoral or social support.

ACHIEVEMENT TARGETS

Background Information

With the development of two new curricula in 2025 - Te Mauratanga o Aotearoa and The New Zealand Curriculum - we have been told (from the Ministry of Education) that the new year level sequences will be more difficult to achieve. Because of this, we know that we will be unable to compare our previous results (where tamariki were assessed against the previous curriculum) to this year's results. This year is about gathering a baseline. As such, we are unable to analyse the variance for these targets.

Achievement Targets

- To gather baseline data against Te Mauratanga o Aotearoa
- To gather baseline data against The New Zealand Curriculum

What did we do?

- **Curriculum Development**
Staff worked with internal experts and external providers to learn about and teach from their corresponding curriculum
- **Assessment**
Staff learnt, practised with and implemented new assessments
- **Informed Decisions**
Staff made informed decisions about where each child was working in relation to the new curriculum
- **Reporting**
Staff used new reporting formats to report to parents about the achievement of their tamaiti

2025 Data:

Target: To gather baseline data against Te Mauratanga o Aotearoa

- Te Reo Rangatira - 54% at/above
- Pāngarau - 60% at/above

Target: To gather baseline data against The New Zealand Curriculum

- Reading - 60% at/above
- Writing - 43% at/above
- Maths - 56% at/above

Reasons for any differences (variance) between the targets and the outcomes:

- Our targets have been met.

Planning for next year - where to next?

- The goal posts have shifted again, so we will need to start again with the revised curricula.

ATTENDANCE TARGETS

Background Information

In April 2024, the Government announced a regular attendance target of 80 percent of students to be present for more than 90% of the term by 2030. AS a Board, we know that our attendance is a long way from this target. For the 2025 school year, we have set a target for us to have 70% of students attending regularly. We also want to see positive progress in our non-attenders.

Attendance Targets

- For 70% of students to attend regularly, that is to attend school more than 90% of the time.
- For there to be a positive percentage increase in the attendance rate of non-attenders from term to term.

What did we do?

- Built positive relationships with whānau.
- Held whānau meetings.
- Made contact when tamariki were absent.
- Offered support to get tamariki to kura.
- AP followed up with attendance letters etc.

2025 Data:

Target: For 70% of students to attend regularly, that is to attend school more than 90% of the time.

- In Term 4, 2025, 59% of our students attended regularly. (This target has NOT been met).

Target: For there to be a positive percentage increase in the attendance rate of non-attenders (chronic absence) from term to term.

- In the 2025 school year, we had 6 tamariki who fell in the 'chronic absence' category (that is 70% attendance or less). Their attendance is shown in the following table term by term:

	Term 1, 2025	Term 2, 2025	Term 3, 2025	Term 4, 2025
Child 1	30%	83%	67%	81%
Child 2	62%	84%	69%	81%
Child 3	53%	63%	48%	24%
Child 4			45%	40%
Child 5	51%	20%	50%	80%
Child 6	69%	55%	50%	53%

Where we have met the target, the percentage has been highlighted green. Where we have not met the target, the percentage has been highlighted

red. (This target has NOT been met).

Reasons for any differences (variance) between the targets and the outcomes:

- **Our attendance targets have NOT been met.**
- When looking at attendance across the whole school, we are disappointed that only 59% of our tamariki attend regularly (that is more than 90% of the time), but when we look at the top two categories, we see that 81% of our tamariki attend more than 80% of the time (that is regular and irregular attendance).
- When analysing the data for the 6 tamariki who fall in the 'chronic absence' category, we see that there is a significant difference from term to term.

Planning for next year - where to next?

- How do we move children from the 'irregular' attendance category to the 'regular' attendance?
- Implement and follow the Government's new Attendance Management Plan

Elly Warnock
Tumuaki/Principal
20 December 2025



**CENTRAL NORMAL SCHOOL
TE KURA TUATAHI O PAPAIOEA**

Whāia Kia Tutuki - strive to your potential

How we have given effect to Te Tiriti o Waitangi

In 2025, as per Section 127 (1)(d) of the Education and Training Act 2020, our school gave effect to Te Tiriti through the following actions:

- a strong reference to Te Tiriti o Waitangi in our Strategic Plan
- our first Strategic Goal is focused on Māori achieving as Māori, where tikanga is highly valued
- attending 2 professional development days about Te Tiriti o Waitangi to start our year
- operating 6 classes at Māori Immersion Level 1
- connection and engagement with Mana Whenua, Rangitāne
- Involvement in the Māori Achievement Collaborative
- Infusing Te Ao Māori cultural practices across kura, ie:
 - pōwhiri held at the beginning of each term to welcome new tamariki, kaiako and whānau
 - pōwhiri or mihi whakatau to welcome visitors to kura
 - kai karakia before shared kai
- increased use of Te Reo in school documents, ie: Staff Meeting Agenda/Hui
- employment of a reputable kapa haka tutor
- Kapa Haka participation at Te Mana Kuratahi (for the first time in 8 years)
- Strategic Plan Targets focused on equitable outcomes for Māori
- Ensuring the office personnel answer the telephone or greet visitors in Māori (eg: Kia Ora)
- Almost all staff adopting the honorific of Matua or Whaea
- A renewed commitment from our Board of Trustees to continue to give effect to Te Tiriti o Waitangi despite law changes

Elly Warnock

Tumuaki

10 December 2025



**CENTRAL NORMAL SCHOOL
TE KURA TUATAHI O PAPAIOEA**

Whāiaa Mā Taratahi – strive to your potential

Statement of Compliance with Employment Policy

Compliance with a good employer policy:

Reporting on Principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p> <p>What is your equal employment opportunities programme? How have you been fulfilling your programme?</p>	<p>Central Normal School operates as a good employer in providing a safe working environment for all staff, that is devoid of:</p> <ul style="list-style-type: none">● harassment● racism● sexism● ageism● and any other form of discriminatory abuse <p>Employers are afforded the dignity and respect they deserve in relation to our five school values of: Mana, Manaakitanga, Hauora, Kaitiakitanga and Whānaungatanga.</p> <p>Central Normal School has a Health and Safety Committee, which meets twice termly to discuss health and safety related matters to maintain a physically safe working environment.</p> <p>Central Normal School as an employer strives to always operate in good faith for every employee.</p> <p>Our school follows a robust appointment process, where applicants are selected on merit and the skills and aspirations they will bring to our school.</p> <p>Once appointed, all employees are inducted into school using our Induction Process, to ensure they have the full and clear understanding of how our school operates.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Central Normal School consistently ensures impartial selection of applicants through a robust and transparent process. Positions are advertised with a very clear job description and overview so that all potential applicants have access to the same information. Transparency is paramount.</p> <p>Criteria is established for shortlisting applicants and for the interview process. The appointment panel uses the criteria to appoint the best person for the position, ensuring a fair and transparent process.</p> <p>The person best suited to the position who most closely adheres to the selection criteria is appointed.</p>



CENTRAL NORMAL SCHOOL
TE KURA TUATAHI O PAPAIOEA

Whakaaro ki te Futuaki - whiriwhiri ki to kōwhiri

<p>How are you recognising: - the aims and aspirations of Māori - the employment requirements of Māori - greater involvement of Māori in the Education Service</p> <p>How have you enhanced the abilities of individual employees?</p>	<p>Central Normal School is a culturally rich school, where Te Ao Māori permeates across our school and our practices.</p> <p>Our Strategic Plan deliberately places a strong emphasis on the aspiration and development of Māori, where our first Strategic Goal is: To ensure Māori achieve education success and excellence as Māori where Tikanga is highly valued. Alongside this, we uphold the principles of Te Tiriti o Waitangi, where more often, we are viewing policies and practice for our school through a Māori kaupapa lens.</p> <p>As a school with 6 Rumaki classes, we have 6 kaiako at our school who teach through Te Reo and Te Ao Māori. With this, our Māori kaiako are able to support our Auraki teachers with kaupapa practices. We also deliberately seek opportunities to improve and enhance our Te Reo and Tikanga, through programmes such as Te Ahu o Te Reo and by engaging high quality kapa haka tutors.</p> <p>Specific and tailored professional development is sought for our Māori kaiako to ensure their educational aspirations are met.</p> <p>Te Reo is interspersed into everyday conversational language, which continues to grow daily.</p> <p>Central Normal School as an employer, meets at least annually, 1-1, to understand the goals and aspirations of individual employees and what pathway they may wish to follow.</p> <p>Professional Development is delivered school-wide then where needed, tailored to the specific needs of individual employees.</p> <p>Central Normal School has a very clear Concerns and Complaints policy, should an employee wish to raise any concern.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>Central Normal School recognises and values the employment opportunities and aspirations of women. Recent Collective Agreement settlements have endeavoured to break down the gender divide and ensure they are fairly remunerated for the tasks and duties they perform and as an employer, we adhere to following the Collective Agreements.</p> <p>Central Normal School currently has 95% of women employees.</p>

How are you recognising the employment requirements of persons with disabilities?	Central Normal School is an equal opportunities employer, and no one is marginalised if they have a disability. Engagement is had with any person with a disability to ensure their specific needs are met to ensure access to employment and where needed, physical access to buildings.
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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?	✓	
Has the policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	