WARD SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Ministry Number:	3067
Principal:	Aaron Sangster
School Address:	Duncan Street, Ward 7285
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Accountant / Service Provider:	Accounting For Schools Limited

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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.

Angela Loe	Aaron Sangster
Full Name of Presiding Member	Full Name of Principal
Signed by: 966A50788B630FCF	Signed by: 248235366E5BD12C
Signature of Presiding Member	Signature of Principal
27/05/2026	27/05/2026
Date:	Date:

WARD 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	986,551	946,780	869,290
Locally Raised Funds	3	48,444	40,993	58,858
Interest Received		5,886	8,078	7,853
		1,040,881	995,851	936,001
Expenses				
Locally Raised Funds	3	29,610	14,100	26,172
Learning Resources	4	604,944	598,815	526,584
Administration	5	64,689	57,126	62,121
Interest Paid		147	70	316
Property	6	246,157	209,373	202,305
Transport	7	124,658	117,000	118,292
		1,070,205	996,484	935,790
Net Surplus / (Deficit) for the year		(29,324)	(633)	211
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(29,324)	(633)	211

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

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Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Balance at 1 January		538,180	538,180	535,430
Total comprehensive revenue and expense for the year		(29,324)	(633)	211
Contribution - Te Mana Tuhono		-	-	2,539
Equity at 31 December		508,856	537,547	538,180
Accumulated comprehensive revenue and expense		508,856	537,547	538,180
Equity at 31 December		508,856	537,547	538,180

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.

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Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	8	306,729	298,200	288,337
Accounts Receivable	9	42,347	32,000	35,486
GST Receivable		7,897	5,000	4,653
Prepayments		8,127	4,500	6,461
		365,100	339,700	334,937
Current Liabilities				
Accounts Payable	11	75,464	55,000	67,643
Revenue Received in Advance	12	-	500	-
Provision for Cyclical Maintenance	13	5,345	-	-
Finance Lease Liability	14	1,884	3,000	3,471
		82,693	58,500	71,114
Working Capital Surplus/(Deficit)		282,407	281,200	263,822
Non-current Assets				
Property, Plant and Equipment	10	277,039	277,098	186,375
Work In Progress		-	-	106,111
		277,039	277,098	292,485
Non-current Liabilities				
Provision for Cyclical Maintenance	13	49,814	19,500	15,467
Finance Lease Liability	14	776	1,251	2,660
		50,590	20,751	18,127
Net Assets		508,856	537,547	538,180
Equity		508,856	537,547	538,180

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

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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		392,691	361,211	362,698
Locally Raised Funds		48,443	40,928	67,029
Goods and Services Tax (net)		(3,244)	5,000	8,185
Payments to Employees		(168,137)	(127,470)	(173,342)
Payments to Suppliers		(244,304)	(243,842)	(230,281)
Interest Paid		(147)	(70)	(316)
Interest Received		5,886	10,078	7,853
Net cash from Operating Activities		31,188	45,835	41,826
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(9,325)	(107,221)	(17,426)
Purchase of Investments		-	50,000	-
Net cash from Investing Activities		(9,325)	(57,221)	(17,426)
Cash flows from Financing Activities				
Finance Lease Payments		(3,471)	(9,380)	(6,283)
Net cash from Financing Activities		(3,471)	(9,380)	(6,283)
Net increase/(decrease) in cash and cash equivalents		18,392	(20,766)	18,117
Cash and cash equivalents at the beginning of the year	8	288,337	318,966	270,220
Cash and cash equivalents at the end of the year	8	306,729	298,200	288,337

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

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1. Statement of Accounting Policies

a) Reporting Entity

Ward 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 reports have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education & 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 expenditure 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

A 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property 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.

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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 21b.

Recognition of grants
The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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 earne

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

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 as an expense 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.

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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 to Crown Owned Assets	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	5–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets
Software costs
Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under $1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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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.

m) 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.

n) 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.

p) Funds Held in Trust
Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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 Revenue and Expense.

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

r) 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 Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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s) 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 schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

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

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

u) 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.

v) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

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2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	246,587	237,176	225,021
Teachers' Salaries Grants	438,240	432,696	351,736
Use of Land and Buildings Grants	153,373	153,373	150,064
Transport grants	148,351	123,535	142,469
	986,551	946,780	869,290

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 & Bequests	21,904	16,793	34,598
Fees for Extra Curricular Activities	11,533	-	13,595
Trading	3,652	10,000	6,067
Fundraising & Community Grants	1,155	1,100	1,098
Other Revenue	10,200	13,100	3,500
	48,444	40,993	58,858
Expenses			
Extra Curricular Activities Costs	17,850	3,500	17,554
Trading	3,828	1,100	6,368
Fundraising and Community Grant Costs	-	1,000	-
Schoolhouse Expenses	7,932	8,500	2,250
	29,610	14,100	26,172
Surplus/ (Deficit) for the year Locally raised funds	18,834	26,893	32,686

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	11,715	20,599	28,493
Resource/Attached teacher costs	6,753	11,050	9,288
Library Resources	17	500	206
Employee Benefits - Salaries	561,689	544,666	467,245
Deprecation	24,770	22,000	21,352
	604,944	598,815	526,584

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Notes to the Financial Statements
For the year ended 31 December 2025

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fee	11,045	5,175	8,671
Board of Trustees Fees	3,185	3,000	3,095
Board of Trustees Expenses	1,556	2,700	3,054
Communication	4,504	2,050	2,088
Consumables	4,003	5,800	5,115
Operating Lease	-	600	-
Other	2,474	801	2,116
Employee Benefits - Salaries	26,257	25,500	25,833
Insurance	5,056	4,000	4,566
Service Providers, Contractors and Consultancy	6,609	7,500	7,583
	64,689	57,126	62,121

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Caretaking and Cleaning Consumables	1,947	4,000	3,044
Consultancy and Contract Services	-	1,500	-
Cyclical Maintenance Provision	39,692	1,500	3,867
Grounds	12,560	8,500	4,775
Heat, Light and Water	8,175	7,500	8,314
Rates	565	1,000	565
Repairs and Maintenance	4,477	9,500	2,647
Use of Land and Buildings	153,373	153,373	150,064
Employee Benefits - Salaries	25,368	22,500	29,029
	246,157	209,373	202,305

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

7. Other Expenses

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Transport	124,658	117,000	118,292
	124,658	117,000	118,292

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Notes to the Financial Statements
For the year ended 31 December 2025

8. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Current Account	266,610	268,200	254,304
Bank Call Account	40,119	30,000	34,033
Cash and cash equivalents for Cash Flow Statement	306,729	298,200	288,337

Of the $306,729 Cash and Cash Equivalents, $0 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2025 on Crown owned school buildings.

9. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	-	32,000	-
Receivables from the Ministry of Education	5,833	-	3,586
Teacher Salaries Grant Receivable	36,514	-	31,900
	42,347	32,000	35,486
Receivables from Exchange Transactions	-	32,000	-
Receivables from Non-Exchange Transactions	42,347	-	35,486
	42,347	32,000	35,486

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10. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings & Grounds	152,112	106,111	-	-	(13,681)	244,542
Furniture and Equipment	16,506	9,323	-	-	(4,947)	20,882
Information Technology	6,745	-	(3,671)	-	1,710	4,784
Leased Assets	8,795	-	-	-	(3,903)	4,892
Library Resources	2,217	-	-	-	(278)	1,939
Balance at 31 December 2025	186,375	115,434	(3,671)	-	(21,099)	277,039

The net carrying value of equipment held under a finance lease is $4,892 (2024: $8,795).

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 $
Buildings	407,995	(163,453)	244,542	301,884	(149,772)	152,112
Furniture and Equipment	109,990	(89,108)	20,882	100,667	(84,161)	16,506
Information Technology	39,932	(35,148)	4,784	43,603	(36,858)	6,745
Leased Assets	35,978	(31,086)	4,892	35,978	(27,183)	8,795
Library Resources	41,328	(39,389)	1,939	41,328	(39,111)	2,217
Balance at 31 December	635,223	(358,184)	277,039	523,460	(337,085)	186,375

11. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	9,925	20,000	14,029
Accruals	18,795	-	18,421
Employee Entitlements - Salaries	44,535	35,000	33,054
Employee Entitlements - Leave Accrual	2,209	-	2,139
	75,464	55,000	67,643
Payables for Exchange Transactions	75,464	55,000	67,643
	75,464	55,000	67,643

The carrying value of payables approximates their fair value.

BDO Christchurch

12. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	500	-
	-	500	-

13. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	15,467	-	11,600
Increase/ (decrease) to the Provision During the Year	39,692	19,500	3,867
Provision at the End of the Year	55,159	19,500	15,467
Cyclical Maintenance - Current	5,345	-	-
Cyclical Maintenance - Non Current	49,814	19,500	15,467
	55,159	19,500	15,467

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

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	2,003	3,000	3,822
Later than One Year	785	1,251	2,787
Future Finance Charges	(128)	-	(478)
	2,660	4,251	6,131
Represented By			
Finance Lease Liability - Current	1,884	3,000	3,471
Finance Lease Liability - Non Current	776	1,251	2,660
	2,660	4,251	6,131

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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 8.

2025	Opening Balances $	Receipts from MoE $	Payments $	BOT Contributions $	Closing Balances $
Classroom Reburbishment Project				-	-
Totals	-	-	-	-	-
Represented by:					
Funds Held on Behalf of the Ministry of Education					-
Funds Due from the Ministry of Education					-
					-

2024	Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution $	Closing Balances $
Classroom Reburbishment Project		23,968	(23,968)	-	-
Totals	-	23,968	(23,968)	-	-
Represented by:					
Funds Held on Behalf of the Ministry of Education					-
Funds Due from the Ministry of Education					-
					-

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.

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17. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,185	3,095
Leadership Team		
Remuneration	136,314	121,090
Full-time equivalent members	1	1
Total key management personnel remuneration	139,499	124,185

There are 6 members of the Board excluding the Principal. The Board had 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	130 - 140	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	2	0
	2	0

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

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18. Contingencies

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

In 2025 the Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2025. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2025. Even though the payment is confirmed, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements.

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.

19. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments.

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any contracts (2024: nil).

20. Financial Instruments

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Financial assets measured at amortised cost			
Cash and Cash Equivalents	306,729	298,200	288,337
Receivables	42,347	32,000	35,486
Total Financial assets measured at amortised cost	349,076	330,200	323,823
Financial liabilities measured at amortised cost			
Payables	75,464	55,000	67,643
Finance Leases	2,660	4,251	6,131
Total Financial Liabilities Measured at Amortised Cost	78,124	59,251	73,774

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21. Events After Balance Date

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

22. Comparatives

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

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WARD SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Ward School (the School). The Auditor-General has appointed me, Ethan Hill, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 2 to 20, 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 27 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, Members of the Board listing, End of Year Report Data, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

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

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

Ethan Hill
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

End Of Year Report Data Whole School

Reading Data
Term 4

Whole School Reading		Below		At Risk		At		Above		Total
		N.o	%	N.o	%	N.o	%	N.o	%	
All	Male	2	6	9	29	15	48	5	16	31
	Female			3	10	21	72	5	17	29
	Total	2	3	12	20	36	60	10	17	60

Male - 64% At or Above
Female 89% At or Above
Total - 77% At or Above

Writing Data
Term 4

Whole School Writing		Below		At Risk		At		Above		Total
		N.o	%	N.o	%	N.o	%	N.o	%	
All	Male	4	13	8	26	19	61			31
	Female	3	10	2	7	20	69	4	14	29
	Total	7	12	10	17	39	65	4	7	60

Male - 61% At or Above
Female 83% At or Above
Total - 72% At or Above

Maths Data
Term 4

Whole School Maths		Below		At Risk		At		Above		Total
		N.o	%	N.o	%	N.o	%	N.o	%	
All	Male			2	6	20	65	9	29	31
	Female	1	3	2	7	21	72	5	17	29

	Total	1	2	4	7	41	68	14	23	60

Male - 94% At or Above
Female 89% At or Above
Total - 91% At or Above

We are meeting our achievement target of 85% of students at or above in Mathematics, but not in reading and writing. Literacy will continue to be at the heart of our strategic focus and Professional Development for 2026. At-risk and Below students have been identified and are targeted for support in 2026.

Annual Implementation Statement of Variance 2025

Strategic Goal: Hauora Develop positive social, emotional, mental and physical well-being for all learners.			
Annual Target/Goal: For all our students to be learning, progressing and achieving in **Reading,** Writing and Maths. 1.1 - Review and update school TRACK Values and Behaviour Expectations 1.2 Ensure all students have access to learning through consistent attendance and engagement.			
What do we expect to see by the end of the year? *We will expect to see 85% at or above there expected phase Level*			
Actions)	**Process**	**How will you measure success?**	**Review**
Review and update school TRACK Values and Behaviour Expectations	Staff, students, and whānau to revisit values and what they mean. Teachers and support staff implement strategies that are agreed on collaboratively and are consistently implemented	Principal Board Reports, Professional Growth Cycles, Staff meetings, learning programmes and playground behaviour show and reflect philosophy and understanding of individual wellbeing. Students can clearly articulate and demonstrate agreed "Track" Values	- TRACK Values have been reviewed and revised, with explicit teaching evident in planning and implementation - Students are able to articulate and explain school values and beliefs, not necessarily living the values yet - need to continue the mahi in 2026 to imbed new practices throughout the school. Ward School TRACK VALUES
Ensure all students have access to learning through consistent attendance and engagement.	Attendence to be monitored through school SMS system. Families with attendance lower tha 90% to be contacted and followed up. Below 80% met face to face and under 70% will be referred to attendance services	Every Day Matters Reports to be followed and monitored Termly checks through SMS system Regular reports presented to the B.O.T	- Attendence reports are regularly shared at staff and board huis. - Reminders and info published in community newsletters - Attendance plan developed for 2026 Attendance Plan - Holiday in term time and medical iare the 2 main reasons for abscence

Next Steps: *Continue to embed TRACK values through explicit teaching, reflection and goal setting. New Strategic plan to reflect this commitment.*
- Continue to work with the community through community events and communication about the importance of regular attendance and minimising disruptions during key learning time

Strategic Goal: Curriculum, Community/Iwi, and Māori Engagement Strengthen curriculum and iwi connections by building positive relationships with the local and wider community.			
Annual Target/Goal: For all our students to be learning, progressing and achieving in **Reading,** Writing and Maths. 2.1Connect with local community and iwi to develop a local curriculum plan 2.2 Improve te Reo Māori planning, teaching, and learning in meaningful contexts. 2.3 Develop an understanding of culturally responsive practices that promote success for all and give effect to Te Tiriti o Waitangi			
What do we expect to see by the end of the year? *We will expect to see 85% at or above there expected phase Level*			
Actions	**Process**	**How will you measure success?**	**Review**

Connect with local community and iwi to develop a local curriculum plan	Teachers research local stories and include them in programmes. Students develop an understanding of local stories and places. Annual consultation with Maori Whanau with a Hui focusing on aspirations and progress	Teachers know students' iwi, histories and mihi. Effective, culturally responsive pedagogical practices and shared understandings are agreed and implemented. Staff PD undertaken through the Piritahi COL The community is informed and has input into the Community/ Iwi and Maori engagement strategy.	- Start of year Piritahi focus and Professional Development undertaken - Community engagement through regular hui, school-wide events and EOTC - successful matariki hangi despite local weather/ school closure
Improve te Reo Māori planning, teaching, and learning in meaningful contexts.	Teachers successfully integrating and using Te Reo Māori in the classroom Teachers are able to articulate and show evidence of how they have given effect to te Tiriti.	Staff to develop a consistent and school-wide local curriculum plan that gives effect to Te Tiriti, incorporating Maori Reo and Tikanga Culturally responsive classrooms/environments. Student understanding of tikanga and te reo Māori is increased and can be demonstrated	Local curriculum development put on hold in light of a major Ministry/ government policy shift. Focus shifted to new curriculum refresh and reporting/ assessment practices
Develop an understanding of culturally responsive practices that promote success for all and give effect to Te Tiriti o Waitangi	Teachers demonstrate a commitment to understanding Iwi & Local resources through P.D Classroom practices and programmes give effect to Te Tiriti with clear evidence and understanding from children The BOT understands the importance of improving our culturally responsive practice	Teachers take part in available PD opportunities Teachers include and demonstrate deliberate acts of teaching that give effect to Te Tiriti and promote success for all. Principal Board Reports to reflect the ongoing development of culturally responsive practice	Teachers are still meeting their obligations to Te Tiriti, incorporating Te Reo language and tikanga throughout their programmes

Next Steps: *This goal has been heavily affected by the major changes in Ministry and government policy, with the key focus being moved to the implementation of the curriculum refresh. This will be evident in the merging of goals for the 2026 revised strategic plan.*

Strategic Goal: **Strengthening Teacher & Leadership Capability** Reflective Inquiry, teaching, and leadership creating equity and excellence for all learners.
Annual Target/Goal: For all our students to be learning, progressing and achieving in **Reading,** Writing and Maths. 3.1 All students are making progress and achieving the expected curriculum level. 3.2 Accelerate the progress of priority learners, specifically in Literacy.
What do we expect to see by the end of the year? *We will expect to see 85% at or above there expected phase Level*

Actions	Timeframe	How will you measure success?	Review
All students are making progress and achieving the expected curriculum level.	Assessment data gathering Term 1, 2 & 4. Achievement data reported to the BOT Regular review and monitoring of student progress and achievement.	Teacher Professional Growth Cycles (PGC) are regularly reflected on and updated Assessment data gathered, analysed, and planning reflect student needs. Learning goals, next steps and how to achieve them are verbalised by students. Goals and successes are shared through Parent Conferencing, Written reports and celebration events Take part in Piritahi moderation and P.D	Teacher PGCs completed, significant PD undertaken on structured literacy and the new, refreshed Maths Curriculum PAT Assessments carried out in terms 1 and 4 for years 4 - 8 Asttle writing for Years 4 - 8 Phonics Checks, dibbles, structured maths assessments for years 1-3 Parent conferences held in Term 1 Student-led conferences in Term 3 Written reporting delivered to parents in Terms 2 and 4 End of Year Assessment Data
Accelerate the progress of priority learners in Literacy and Numeracy	Junior Teacher Professional Learning in Little Learners Love Literacy (A structured approach). Teachers will use the language of our values and curriculum. Teachers will use collaborative planning and developed curriculum progressions Teachers will utilise Ministry-provided resources and Maths PD to implement the new Maths Curriculum	Priority students identified. Teacher PGCs will reflect commitment to Literacy and/or Numeracy P.D Literacy progressions reflected in local curriculum development Teacher Aide support to help identified priority learners	Priority learners are identified. Priority learners are given support through small group learning with teaching staff and support staff RTLB referral put through for a group of year 6 students for progress in 2026 as Year 7s As above, teacher PD in structured literacy and maths was undertaken

Next Steps: Strategic goals to align with the need to raise Literacy achievement, particularly among the identified group of Priority Learners. We will utilise teacher aid support to enable teachers to target small groups and 1-to-1 learning. We have put in a referral to the RTLB service to help target a group of year 7 boys. Staff will continue P.D with the refreshed curriculum and structured literacy. We will also investigate utilising Tier 2 literacy support and possible Tier 2 training for selected teaching staff.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Ward School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff. Regular checks of grounds and buildings through compliance checks.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Ward School uses School Docs to ensure there is a comprehensive suite of policies and guidelines to ensure all employees are treated fairly from recruitment to employment.
How do you practise impartial selection of suitably qualified persons for appointment?	By using the policies and guidelines that are part of the Ward School School Docs. The BoT receives regular reports about appointment processes and in many cases the BoT is involved in the appointment and interview process.
How are you recognising, − The aims and aspirations of Maori, − The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	Staff professional learning and development with outside providers. Continually changing our teaching practice individually and as an organisation so that inclusive and cognizant of key stakeholders aims and aspirations.
How have you enhanced the abilities of individual employees?	Individual growth plans that are supported by appropriate professional development and learning. Being proactive and working with employees to take on leadership responsibilities. collaborative and individual goal setting and involvement in Professional Growth Cycle practices.

How are you recognising the employment requirements of women?	All staff were given PLD opportunities and all staff, including women, were supported with this.
How are you recognising the employment requirements of persons with disabilities?	As above

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

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

WARD SCHOOL

Kiwisport For the year ended 31 December 2025.

Kiwisport is a Government funded initiative to support sport for School aged children. Included in the operations grant for 2025 was funding of $917.44 (2024: $895) to support and enhance student opportunities to participate in sport.