CHAPEL DOWNS SCHOOL

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1581
Principal:	Vaughan van Rensburg
School Address:	170 Dawson Rd, Flat Bush, Auckland
School Postal Address:	PO Box 217069, Botany Junction, Auckland
School Phone:	09 274 8002
School Email:	office@chapeldowns.school.nz
Accountant / Service Provider:	Edtech Financial Services

Members of the Board:

Name	**Position**	**How Position Gained**	**Term Expired/ Expires**
Bryce Turner	Presiding Member	Co-opted Jun 25	Sep-28
Vaughan van Rensburg	Principal	Ex-officio	
Maliarosa Ane	Parent Representative	Re-elected Jun 25	Sep-28
Mafi Tavo	Parent Representative	Elected	Sep-28
Tofia Vao	Parent Representative	Elected	Sep-28
Iesoa Pilato	Parent Representative	Elected	Sep-28
Gill Roberts-York	Staff Representative	Re-elected Jun 25	Sep-28
Shirley Chapman	Parent Representative	Re-elected Jun 22	Jun-25
Semisi Telefoni	Parent Representative	Re-elected Jun 22	Jun-25
David Wadworth	Parent Representative	Co-opted Apr 23	Apr-25
Gillian Roberts-York	Staff Representative	Re-elected Jun 22	Jun-25

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CHAPEL DOWNS SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Chapel Downs 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.

Bryce Mathew Turner
Full Name of Presiding Member

Signature of Presiding Member

2/6/26
Date

Vaughan van Rensburg
Full Name of Principal

Signature of Principal

02/06/26
Date

Chapel Downs 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	10,063,244	9,461,562	9,396,374
Locally Raised Funds	3	297,995	281,000	287,930
Interest		54,158	42,000	74,579
Gain on Sale of Property, Plant and Equipment		3,849	-	-
Total Revenue		10,419,245	9,784,562	9,758,883
Expense				
Locally Raised Funds	3	227,301	214,845	226,773
Learning Resources	4	6,830,203	6,396,535	5,851,696
Administration	5	1,264,426	1,171,198	1,315,202
Interest		7,284	7,500	7,747
Property	6	2,206,188	2,046,247	2,081,398
Loss on Disposal of Property, Plant and Equipment		699	-	-
Total Expense		10,536,102	9,836,325	9,482,816
Net Surplus / (Deficit) for the year		(116,857)	(51,763)	276,067
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(116,857)	(51,763)	276,067

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

Chapel Downs 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		2,428,600	2,428,600	2,077,653
Total comprehensive revenue and expense for the year		(116,857)	(51,763)	276,067
Contribution - Furniture and Equipment Grant		194,364	-	74,880
Equity at 31 December		2,506,107	2,376,837	2,428,600
Accumulated comprehensive revenue and expense		2,506,107	2,376,837	2,428,600
Equity at 31 December		2,506,107	2,376,837	2,428,600

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.

Chapel Downs 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	124,142	187,590	224,093
Accounts Receivable	8	537,990	533,807	533,557
GST Receivable		24,382	16,516	16,516
Prepayments		34,713	46,464	46,464
Inventories	9	47,972	48,147	48,147
Investments		1,133,717	1,097,666	1,097,666
Funds Receivable for Capital Works Projects	16	7,298	-	-
		1,910,214	1,930,190	1,966,443
Current Liabilities				
Accounts Payable	12	686,367	583,382	586,901
Provision for Cyclical Maintenance	14	74,018	80,879	80,879
Finance Lease Liability	15	39,863	35,909	35,909
		821,529	700,170	703,689
Working Capital Surplus/(Deficit)		1,088,685	1,230,020	1,262,754
Non-current Assets				
Property, Plant and Equipment	11	1,589,454	1,337,810	1,357,040
		1,589,454	1,337,810	1,357,040
Non-current Liabilities				
Provision for Cyclical Maintenance	14	112,073	148,733	148,733
Finance Lease Liability	15	59,959	42,261	42,461
		172,032	190,994	191,194
Net Assets		2,506,107	2,376,837	2,428,600
Equity		2,506,107	2,376,837	2,428,600

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

Chapel Downs 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		2,456,130	2,339,869	2,307,036
Locally Raised Funds		297,995	281,000	256,559
Goods and Services Tax (net)		(7,866)	-	20,539
Payments to Employees		(1,616,732)	(1,527,617)	(1,277,587)
Payments to Suppliers		(1,241,064)	(954,055)	(1,052,638)
Interest Paid		(7,284)	(7,500)	(7,747)
Interest Received		57,717	42,000	75,728
Net cash from/(to) Operating Activities		(61,104)	173,697	321,890
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		4,548	2,505	-
Purchase of Property Plant & Equipment (and Intangibles)		(226,650)	(150,903)	(266,213)
Purchase of Investments		(36,051)	-	(41,485)
Net cash from/(to) Investing Activities		(258,153)	(148,398)	(307,698)
Cash flows from Financing Activities				
Furniture and Equipment Grant		119,484	-	74,880
Finance Lease Payments		21,452	(61,801)	(21,945)
Loans Received		-	-	(1,884)
Net cash from/(to) Financing Activities		219,306	(61,801)	51,051
Net increase/(decrease) in cash and cash equivalents		(99,951)	(36,502)	65,243
Cash and cash equivalents at the beginning of the year	7	224,093	224,093	158,850
Cash and cash equivalents at the end of the year	7	124,142	187,590	224,093

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.

Chapel Downs School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity
Chapel Downs 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 concem 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 retum 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 21.

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

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 finance charge is allocated to each period during the lease term on an effective interest basis.

d) 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.

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

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

g) 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.

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Furniture and Equipment	10 years
Information and Communication Technology	3 years
Motor Vehicles	20 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) 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 surplus or deficit.

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

j) 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.

k) Employee Entitlements

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

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

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

l) 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.

m) Provision for Cyclical Maintenance

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

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

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

n) 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, 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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

p) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

q) 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.

Chapel Downs School
Notes to the Financial Statements
For the year ended 31 December 2025

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Government Grants - Ministry of Education	2,413,462	2,340,119	2,309,540
Teachers' Salaries Grants	5,197,992	4,817,970	4,783,361
Use of Land and Buildings Grants	1,581,734	1,475,394	1,475,394
Ka Ora, Ka Ako - Healthy School Lunches Programme	870,056	828,079	828,079
	10,063,244	9,461,562	9,396,374

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	500	-	300
Fees for Extra Curricular Activities	24,534	20,000	18,381
Trading	204,421	183,000	197,384
Fundraising and Community Grants	68,540	78,000	71,865
	297,995	281,000	287,930
Expense			
Extra Curricular Activities Costs	59,361	68,000	57,768
Trading	167,940	146,845	168,733
Fundraising and Community Grant Costs	-	-	272
	227,301	214,845	226,773
Surplus/ (Deficit) for the year Locally Raised Funds	70,694	66,155	61,157

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	111,337	157,340	84,145
Information and Communication Technology	98,610	65,000	54,609
Employee Benefits - Salaries	6,303,599	5,907,466	5,457,935
Staff Development	39,101	37,500	25,779
Depreciation	277,556	229,229	229,228
	6,830,203	6,396,535	5,85[illegible]

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Audit Fees	11,814	11,814	11,360
Board Fees and Expenses	16,349	18,600	8,317
Operating Leases	980	840	839
Legal Fees	-	3,000	449
Other Administration Expenses	86,019	67,850	135,532
Employee Benefits - Salaries	236,506	197,060	302,231
Insurance	23,527	26,000	10,354
Service Providers, Contractors and Consultancy	19,175	17,955	18,041
Ka Ora, Ka Ako - Healthy School Lunches Programme	870,056	828,079	828,079
	1,264,426	1,171,198	1,315,202

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Consultancy and Contract Services	6,300	6,000	6,300
Cyclical Maintenance	13,440	55,853	77,738
Heat, Light and Water	89,273	66,000	74,901
Repairs and Maintenance	198,437	198,000	195,304
Use of Land and Buildings	1,581,734	1,475,394	1,475,394
Employee Benefits - Salaries	317,004	245,000	251,761
	2,206,188	2,046,247	2,081,398

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	124,142	187,590	224,093
Cash and cash equivalents for Statement of Cash Flows	124,142	187,590	224,093

Of the $527,232 Cash and Cash Equivalents $4,291 is subject to restrictions for the following reasons:

• $4,291 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 20.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	620	18,182	18,182
Receivables from the Ministry of Education	3,451	3,451	3,201
Interest Receivable	11,746	15,305	15,305
Teacher Salaries Grant Receivable	522,173	496,869	496,869
	537,990	533,807	533,557
Receivables from Exchange Transactions	12,366	33,487	33,487
Receivables from Non-Exchange Transactions	525,624	500,320	500,070
	537,990	533,807	533,557

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Stationery	5,515	5,147	7,390
School Uniforms	42,457	43,000	40,757
	47,972	48,147	48,147

10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	1,133,717	1,097,666	1,097,666
Total Investments	1,133,717	1,097,666	1,097,666

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	640,254	158,777	-	-	(26,321)	**772,710**
Furniture and Equipment	387,184	200,734	-	(4,425)	(79,254)	**504,239**
Information and Communication Technology	223,149	92,515	-	(843)	(117,415)	**197,406**
Motor Vehicles	25,221	1,611	-	-	(2,005)	**24,827**
Leased Assets	67,765	61,601	-	-	(50,878)	**78,488**
Library Resources	13,467	-	-	-	(1,683)	**11,784**
	1,357,040	515,238	-	(5,269)	(277,556)	**1,589,454**

The net carrying value of furniture and equipment held under a finance lease is $78,488 (2024: $67,765)

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	1,486,356	(713,646)	**772,710**	1,327,579	(687,325)	**640,254**
Furniture and Equipment	1,623,164	(1,118,925)	**504,239**	1,426,999	(1,039,815)	**387,184**
Information and Communication Technology	891,071	(693,665)	**197,406**	799,752	(576,603)	**223,149**
Motor Vehicles	40,686	(15,859)	**24,827**	39,075	(13,854)	**25,221**
Leased Assets	193,692	(115,204)	**78,488**	132,091	(64,326)	**67,765**
Library Resources	114,613	(102,829)	**11,784**	114,613	(101,146)	**13,467**
	4,349,582	(2,760,128)	**1,589,454**	3,840,109	(2,483,069)	**1,357,040**

Chapel Downs School
Notes to the Financial Statements
For the year ended 31 December 2025

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	48,044	30,446	30,246
Accruals	7,875	7,875	15,533
Banking Staffing Overuse	21,637	-	-
Employee Entitlements - Salaries	564,127	503,001	503,001
Employee Entitlements - Leave Accrual	44,684	42,060	38,121
	686,367	583,382	586,901
Payables for Exchange Transactions	686,367	583,382	586,901
	686,367	583,382	586,901

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Grants in Advance - Ministry of Education	21,281	-	-
	21,281	-	-

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	229,612	236,125	236,125
Increase to the Provision During the Year	13,440	77,738	77,738
Use of the Provision During the Year	(56,961)	(84,251)	(84,251)
Provision at the End of the Year	186,091	229,612	229,612
Cyclical Maintenance - Current	74,018	80,879	80,879
Cyclical Maintenance - Non current	112,073	148,733	148,733
	186,091	229,612	229,612

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

15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	46,992	35,909	41,597
Later than One Year	67,746	42,261	46,161
Future Finance Charges	(14,915)	-	(9,388)
	99,822	78,170	78,370
Represented by			
Finance lease liability - Current	39,863	35,909	35,909
Finance lease liability - Non current	59,959	42,261	42,461
	99,822	78,170	78,370

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	$	$	$	$	$
MOE New Vehicle Access Gate	-	-	(7,298)	-	(7,298)
MOE 5YA/BOT 14 Hessian Replacement	-	-	-	-	-
Totals	-	-	(7,298)	-	(7,298)

Represented by:	
Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(7,298)

Board Contributions are where the Board contributes its own funds to a Ministry funded Capital Works project. This has resulted in a board-owned asset that is recognised in note 13.

Chapel Downs School
Notes to the Financial Statements
For the year ended 31 December 2025

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
Modemisation/Replacement Block 9	(15,505)	-	-	15,505	-
Block 12/Admin Weathertightness	3,604	-	-	(3,604)	-
Library/Admin Alterations	(3,573)	-	-	3,573	-
Junior Playground & Outdoor Area	(20,222)	20,222	-	-	-
4x Replacement Classrooms & Site Works	37,580	-	-	(37,580)	-
Totals	1,884	20,222	-	(22,106)	-
Represented by:					
Funds Held on Behalf of the Ministry of Education					-
Funds Receivable from the Ministry of Education					-

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as govemment 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, Govemment 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.

Chapel Downs School
Notes to the Financial Statements
For the year ended 31 December 2025

18. Remuneration

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	6,300	4,760
Leadership Team		
Remuneration	644,115	880,113
Full-time equivalent members	5	6
Total key management personnel remuneration	650,415	884,873

There are 6 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	200-210
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

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

Remuneration $000	2025 FTE Number	2024 FTE Number
140 - 150	0.00	1
130 - 140	0.00	2
120 - 130	1.00	2
110 - 120	3.00	2
100 - 110	9.00	5
	13.00	12.00

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

19. 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	-	$40,068
Number of People	-	1

20. 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.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $23,544 (2024:$0) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
MOE 5YA/BOT 14 Hessian Replacement	23,544
Total	**23,544**

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

(b) Operating Commitments

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

22. 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	124,142	187,590	224,093
Receivables	537,990	533,807	533,557
Investments - Term Deposits	1,133,717	1,097,666	1,097,666
Total financial assets measured at amortised cost	1,795,849	1,819,063	1,855,316
Financial liabilities measured at amortised cost			
Payables	686,367	583,382	586,901
Finance Leases	99,822	78,170	78,370
Total financial liabilities measured at amortised cost	786,189	661,552	665,271

23. 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 CHAPEL DOWNS SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER *2025*

The Auditor-General is the auditor of Chapel Downs (the School). The Auditor-General has appointed me, Sarah Jenkins, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 2 to 22, 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 02 June 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.

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- 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 Responsibility, 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 Responsibility, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Te Tiriti o Waitangi Statement, Board Member Schedule, and Statement of KiwiSport funding, Principal and Other Reports

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.

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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.

Sarah Jenkins
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

CHAPEL DOWNS PRIMARY SCHOOL

Annual Report 2025

Reflecting the 2025 School Year

Chapel Downs
Primary School

Strategic Plan 2024-2025

Our Vision: Achieving Together

Learning Vision

At Chapel Downs students achieve through quality provision, leadership, teaching and learning supported by effective governance

Community Vision

At Chapel Downs students achieve through strong engagement with our community

Chapel Downs School

Strategic Plan 2024 - 2025

He Mapuna te Tamaiti - *Achieving Together*

Each child is precious and unique

Chapel Downs
Primary School

Our Chapel Downs Vision

Chapel Downs' shared vision of our learner is designed to empower students to thrive in the 21st Century, for our children's future. The six learner dispositions are a combination of skills, attitudes, values and knowledge that our learning community have identified as being essential. Our students need an up-to-date curriculum that reflects not only the knowledge and skills needed for the future, but also the best teaching strategies and learning theories. These 21st Century learner dispositions are reflected in the Ministry of Education's NZ curriculum with the five key competencies being integral to the way students learn and teachers teach.

Our School Reflects Cultural Diversity by:

- Respecting and valuing all cultures within our multicultural community.
- Providing learning support for our students with Non-English Speaking Backgrounds.
- Working to achieve key goals from 'Action Plan for Pacific Education 2020-2030 (2023 refresh).
- Including bicultural and multicultural aspects within the curriculum.
- Acknowledging and utilising local human resources within lesson planning.

Our Dispositions

Chapel Downs School

Strategic Plan 2024 - 2025

He Mapuna te Tamaiti - *Achieving Together*

Each child is precious and unique

Chapel Downs
Primary School

Strategic Goals

Wellbeing
Hauora

Initiatives

Providing an environment where every learner/ākonga feels safe (physically and emotionally), appreciated and included for who they are, including their identity, language and culture, and learning needs.

Providing a strong welcoming environment where staff and the community all feel welcome and supported.

Accommodate and support an increasing student population while ensuring their wellbeing and success.

We care, nurture and then educate.

Partnership
Kotahitanga

Initiatives

Including family and whanau as partners central to the learning and achievement of every learner/ākonga.

Ensuring financial and other barriers for learner/ākonga and their family/whanau do not prevent equitable access to teaching, learning and participation in school life.

Working together with our multicultural community, valuing and respecting all cultures.

Continue to foster partnerships as the community grows.

Student Learning and Achievement
Ako

Initiatives

Accelerating learning for all by providing a high quality, inclusive and engaging curriculum.

NZC key competencies are delivered through the Chapel Downs Learner Dispositions.

Using an Inquiry based approach to learning enables learner/ākonga to demonstrate a high level of proficiency of the Chapel Downs Dispositions across all areas of school life and beyond.

Enhance reading and writing proficiency through structured literacy.

Strengthen student support services to cater to the diverse needs of a growing student population.

Our Dispositions

Chapel Downs School

Strategic Goal 1 2024-2025

Wellbeing - *Hauora*

Chapel Downs Primary School

Initiatives	Actions 2024	Actions 2025	Outcomes
Providing an environment where every learner/ākonga feels safe (physically and emotionally), appreciated and included for who they are, including their identity, language and culture, and learning needs	Encourage students to express their opinions, interests, and identities. Create opportunities for student leadership, participation, and decision-making in the learning environment Promote school vision and dispositions Form a common understanding of best practice throughout the school focusing on Whanaungatanga, Manaakitanga, Rangatiratanga and Kotahitanga	Community Survey 2025 Promote school vision and dispositions Revisit best practice throughout the school focusing on Whanaungatanga, Manaakitanga, Rangatiratanga and Kotahitanga	**An environment where every learner/ākonga feels safe (physically and emotionally), appreciated and included for who they are, including their identity, language and culture, and learning needs**
Providing a strong welcoming environment where staff and the community all feel welcome and supported	Induction of new staff Staff PLD Community Events	Induction of new staff Staff PLD Community Events	**A strong welcoming environment where staff and the community all feel welcome and supported**
Accommodate and support an increasing student population while ensuring their wellbeing and success	Ensure that our physical spaces are inviting and accessible to all, with consideration given to factors such as mobility, sensory needs, and cultural preferences Roll growth classrooms. Working with the MoE around a significant building project for Chapel Downs	Regularly evaluate and assess our efforts to create a welcoming environment, and be open to making adjustments and improvements based on feedback and evolving needs Additional roll growth classrooms added. Building project will potentially be underway	**Accommodating and supporting student wellbeing and success**
We care, nurture and then educate	Care, nurture and then educate	Care, nurture and then educate	**We care, nurture and then educate**

Chapel Downs School

Strategic Goal 2 2024-2025

Partnership - *Kotahitanga*

Chapel Downs Primary School

Initiatives	Actions 2024	Actions 2025	Outcomes
Including family and whānau as partners central to the learning and achievement of every learner/ākonga	Ensure parents continue to feel informed and part of student learning Focus on student attendance to enhance student achievement and engagement Focus on early interventions to support attendance Provide strong supportive school transitions	Continue to promote consistency in expectations, reinforce learning outside the classroom, and encourage open dialogue about learners' progress and needs Continue to focus on student attendance Strong supportive school transitions	**Family and whānau are included as partners central to the learning and achievement of every learner/ākonga**
Ensuring financial and other barriers for ākonga and their family/whānau do not prevent equitable access to teaching, learning and participation in school life	Continued participation in the MoE Donations Scheme Provide funding for the new entrant stationery pack and keep reviewing barriers for school entry Participate in the Ka Ora, Ka Ako Healthy School Lunches Programme	All students, regardless of their economic background, have access to the same educational opportunities	**Ākonga and their family/ whānau have equitable access to teaching, learning and participate in school life**
Working together with our multicultural community, valuing and respecting all cultures	Review information from 2023 community survey Increase the level of understanding and knowledge of Tikanga and Te Reo Maori through professional learning for staff Foster a sense of belonging	Collaborate with our multicultural community to foster opportunities for individuals to learn about different cultures, traditions, languages, and customs Enrich the learning experience for students by exposing them to different worldviews and perspectives Community Survey 2025	**Working together with our multicultural community, valuing and respecting all cultures**
Continue to foster partnerships as our community grows	Review information from 2023 community survey Value and respect all cultures to build trust and positive relationships among diverse community members	Continue to provide inclusive environments where individuals feel accepted and valued for who they are Community Survey 2025	**Partnerships with our community**

Chapel Downs School

Strategic Goal 3 2024-2025

Student Learning and Achievement - *Ako*

Chapel Downs Primary School

Initiatives	Actions 2024	Actions 2025	Outcomes
Accelerating learning for all by providing a high quality, inclusive and engaging curriculum	Achievement in reading across all year levels so that students are working at or above expected levels Accelerated progress in reading Staff ESOL PLD with a focus on writing Trial of PR1ME Maths in Y1, Y3 & Y5	Continue to focus on improving academic achievement in reading Ongoing focus of supporting ESOL students Review and evaluate PR1ME Maths trial	**Accelerated learning for all**
NZC key competencies are delivered through the Chapel Downs Learner Dispositions	Chapel Downs Dispositions embedded throughout the school	Review use of the Chapel Downs Dispositions rubric	**Chapel Downs Learner Dispositions are embedded throughout the school**
Using an inquiry based approach to learning enables learner/ākonga to demonstrate a high level of proficiency of the Chapel Downs Dispositions across all areas of school life and beyond 	Use the Chapel Downs Inquiry model throughout the school	Revisit and review the Chapel Downs Inquiry model	**Chapel Downs Learner Dispositions are embedded throughout the school**
Enhance reading and writing proficiency through structured literacy	Use of the structured literacy approach for students who are learning to read and write	Structured literacy approach embedded throughout the school for students who are learning to read and write	**Enhanced reading and writing proficiency throughout the school**
Strengthen student support services to cater to the diverse needs of a growing population	Foster a culture of inclusivity, empathy, and respect within the school environment to ensure that all students feel safe, supported, and valued	Review factors such as demographic diversity, academic challenges, social and emotional needs, cultural backgrounds, language proficiency, and any barriers to learning	**Student support services that cater to the diverse needs of our students**

Principal's Report 2025

2025 has continued to be a year of growth and significant, exciting change. Despite this, it has also been defined by a solid commitment to our core values and dispositions, ensuring that the principles of "We care, nurture and then educate," demonstrates that hauora remains at the core of our school's identity. This motto is truly embedded in the daily life of our classrooms, playgrounds, and staff rooms. We take great pride in our ongoing engagement with Māori and Pacific communities. In Term 4 of 2025, the Board also reaffirmed its commitment to honour the principles of Te Tiriti o Waitangi.

Throughout the year, our leadership team has supported kaiako to effectively implement the revised curriculum, integrating new frameworks with professional integrity while never losing focus on the individual well-being of every student within our kura. This has required a significant commitment from teaching staff, particularly as we transition into the refreshed English and Mathematics & Statistics learning areas. Our teachers have committed to significant professional development to ensure the learning areas are delivered in a way that is engaging and relevant for our ākonga.

Our continued roll growth and challenges around available outdoor play spaces due to the construction of the Junior College has continued to create issues that we have successfully navigated. The planned handover of Stage One of the Junior College building is at the end of May 2026. Stage Two planning is now underway, with a focus on the design of shared admin and pastoral care facilities that will support both the Primary School and the Junior College. The Junior College is on schedule to welcome Year 7 students in Term 1 2027.

We could not be the kura we are without our dedicated teaching and support staff, our Board of Trustees, and our wider Chapel Downs community. Their continued support, energy, and belief in our shared vision are what make this school so special as it continues to place great emphasis on wellbeing, inclusion, and cultural responsiveness.

As we look forward to 2026 we are excited about the opportunities we can provide for our ākonga and our evergrowing Chapel Downs community. Our focus will remain on strengthening the partnership between school and whānau, ensuring our curriculum delivery reflects the aspirations and cultural identity of our diverse community.

Vaughan van Rensburg **PRINCIPAL**

Statement of variance: progress against targets

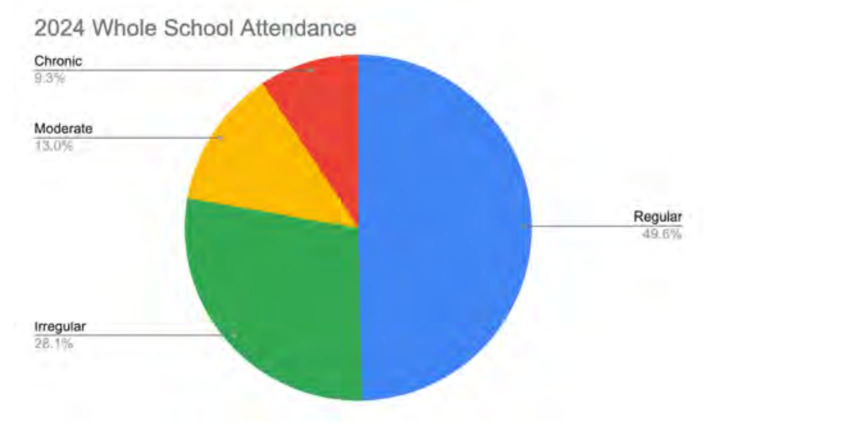
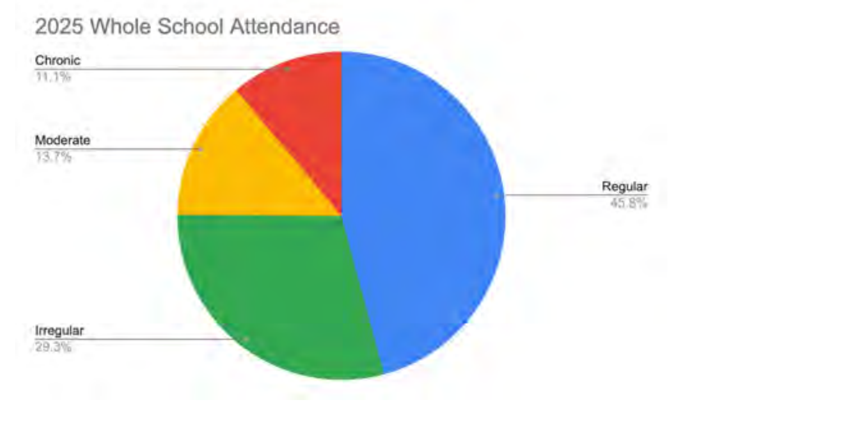
Strategic Goal 1 Wellbeing - Hauora				
Actions in 2025	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for 2026 Where to next
Student wellbeing survey (Y5/Y6) Regular Awhi meetings to support at-risk students Attendance monitoring and intervention School-wide community events to build connection Emphasis on inclusive, welcoming spaces Staff wellbeing supported via PLD and team meetings	Students reported a stronger sense of belonging Increased visibility of school dispositions in classrooms Attendance initiatives introduced but challenges remained Physical spaces designed with inclusivity in mind	Student wellbeing survey results Awhi Register documentation Attendance data: 2025 regular attendance - 45.8% Staff PLD records, team meeting notes	Attendance goals not fully met due to ongoing community illness and cost-of-living pressures Wellbeing perceptions improved but some students still face external challenges	Continue wellbeing surveys and widen to include more student voices Target attendance through whānau engagement Implement new physical learning spaces to improve comfort and flow Strengthen mental health and pastoral support services

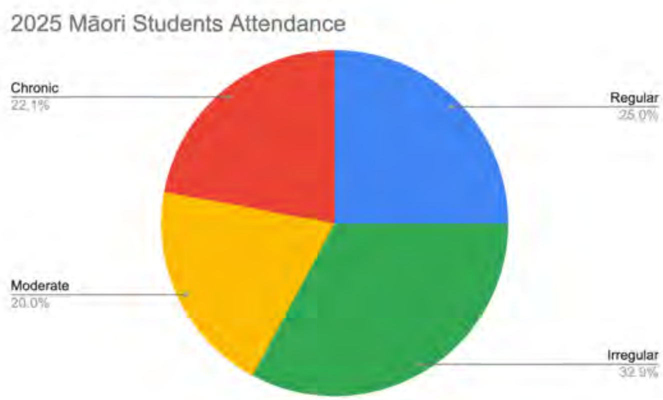
Strategic Goal 2 Partnership - Kotahitanga				
Actions in 2025	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for 2026 Where to next
Parent-teacher interviews, written reports, open mornings Use of communication platforms (Hero, newsletters, Facebook, website) Participation in Ka Ora Ka Ako, KidsCan, stationery support Cultural events and language weeks celebrated New parent mornings and open mornings used to gather voice Logo consultation	Positive whānau engagement in school events Strong uptake of school-provided supports (e.g., lunches, shoes) Increased parent visibility through events and social media Growing pride in multicultural identity through celebrations Introduced pre-school sessions Refreshed school logo	Attendance at parent evenings and events Engagement statistics from social media and newsletters Pre-school sessions with whānau and tamariki Refreshed logo beginning to be used	Some whānau less engaged due to work or language barriers Responses to surveys were lower than hoped, limiting broad voice representation	Increase digital and multilingual engagement channels Community survey with incentives for participation Strengthen relationships with iwi and Pacific families Host whānau workshops on supporting learning at home including reporting under the refreshed curriculum

Strategic Goal 3 Student Learning and Achievement - Ako				
Actions in 2025	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for 2026 Where to next
Structured Maths PLD and implementation school-wide of the refreshed Mathematics and Statistics Curriculum PR1ME Maths used across the whole school (trialed last year with half the school) Focus on dispositions and inquiry learning Targeted support for ESOL and diverse learners Staff undertook teacher inquiry and professional growth cycles	Teachers more confident in delivering structured maths Early signs of aligning PR1ME with the curriculum Learner dispositions becoming embedded in planning and reporting Inquiry learning aligned with student interests, increasing engagement	PGC documentation Maths assessment data (school-wide) Review meetings on PR1ME Maths Student work samples and voice Learning Connect Reports Employed a dedicated ESOL teacher	Some classes needed more time to embed structured maths effectively Variability in staff readiness and experience with new strategies External factors (absenteeism, language barriers) impacted progress	Continue to learn and implement the refreshed curriculum Further integrate Chapel Downs Dispositions into reporting and inquiry Increase ESOL support hours and embed culturally responsive pedagogy Prioritise teacher-led inquiry to meet specific student needs

Evaluation and analysis of student progress and achievement

Attendance Comparison 2024/2025

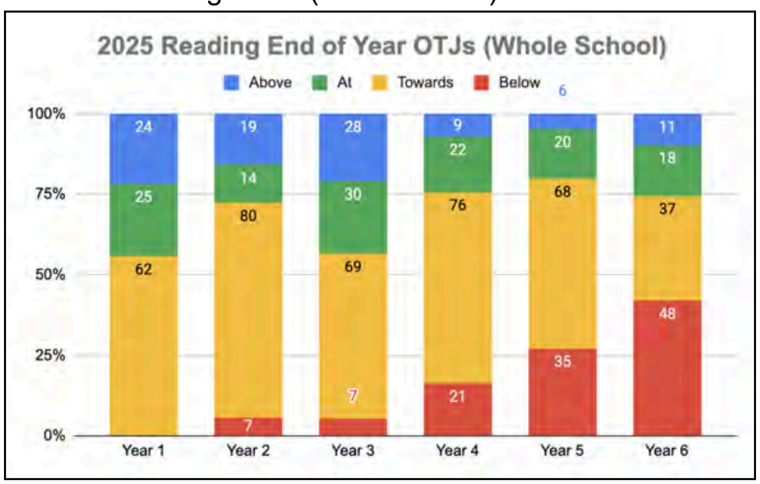


2024/2025 Goals:

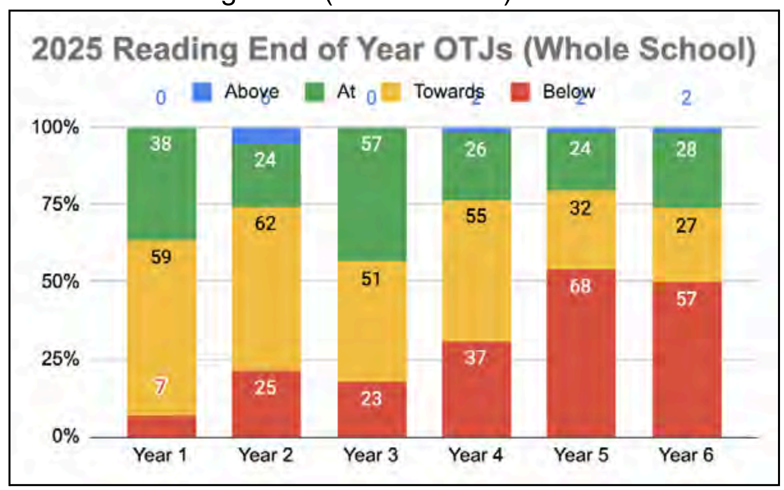
50% of all students attending school regularly (90-100%) - 45.8% of students attended school regularly in 2025
30% of all students attending school irregularly (80-90%) - 29.3% of students attended school irregularly in 2025

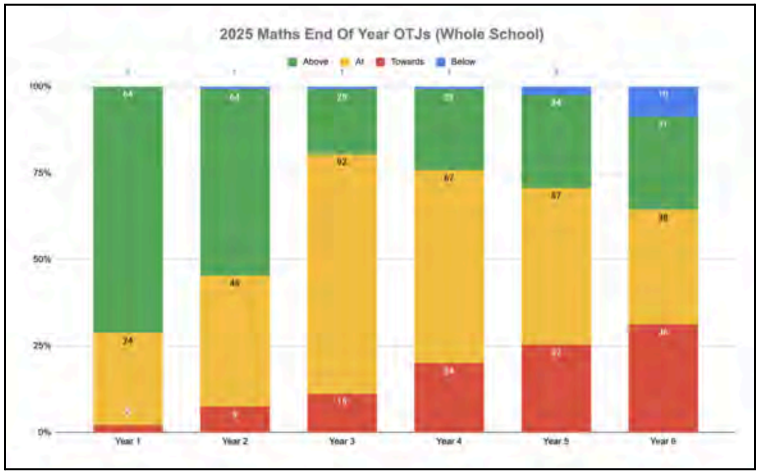
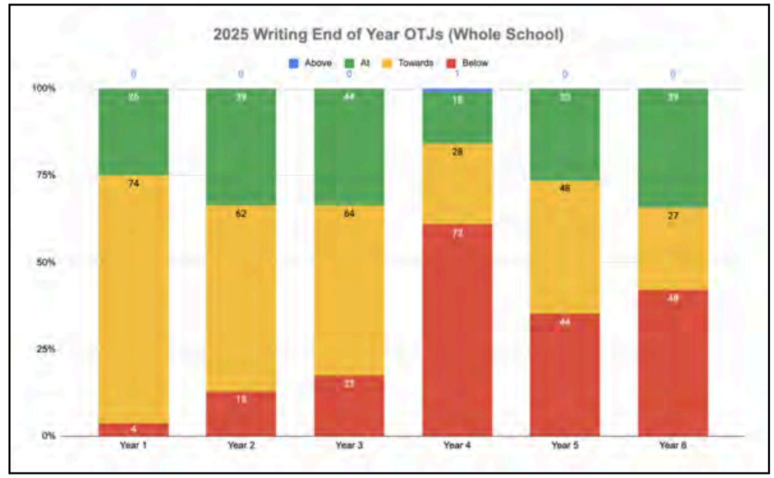
Whole School Achievement 2025

2025 Reading OTJs (whole school) 2024 Milestones



2025 Reading OTJs (whole school) 2025 Milestones

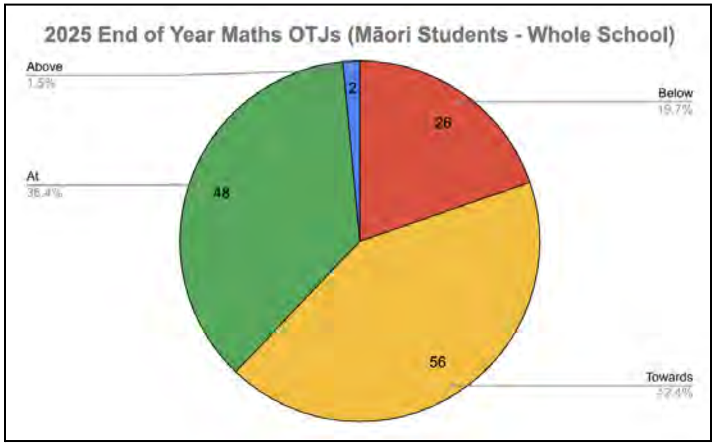


2025 Maths EOY OTJs (whole school)	2025 Writing EOY OTJs (Whole school)
	

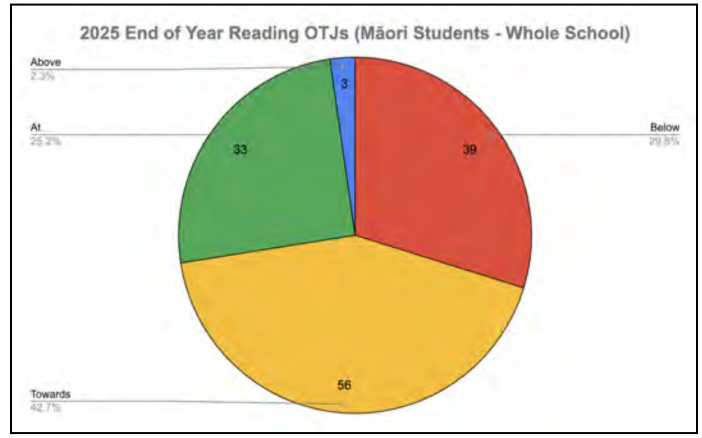
We changed our Reading Milestones in 2025 so the 2025 data cannot be directly compared to previous years. This is the 2025 data using the 2024 Milestones in case you need to be able to make a comparison.

NZ Māori Students Achievement

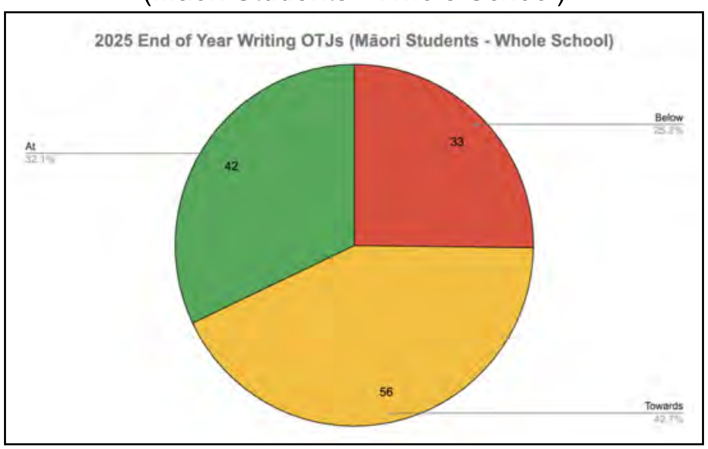
2025 Maths EOY OTJs
(Māori Students - Whole School)



2025 Reading EOY OTJs
(Māori Students - Whole School)



2025 Writing EOY OTJs
(Māori Students - Whole School)



Student Progress and Engagement Summary

We are proud to share the positive growth and progress our students have made throughout 2025. Our data shows promising trends in attendance, academic achievement, and outcomes for Māori learners, all of which reflect the collective effort of our staff, students, and whānau.

Attendance
Improving student attendance has remained a strong focus this year. We know that regular attendance is key to student success, and we've put in place a number of strategies to support this. In particular, our attendance officer has led a range of proactive, relationship-based interventions that have made a noticeable impact. By working closely with families, following up promptly on absences, and supporting students to re-engage with learning, we've seen real shifts in attendance patterns. While challenges remain for some, the overall trend is upward, and we are encouraged by the progress being made. Our school's continued commitment to attendance will remain a priority in 2026.

Achievement
Achievement data from 2025 shows that our students are making meaningful academic progress, especially in Mathematics. A key highlight has been the successful integration of the PR1ME Mathematics programme alongside the refreshed Mathematics and Statistics curriculum. Since their implementation, we've seen gains across the school, particularly in conceptual understanding and for students who previously needed extra support with numeracy. This structured, evidence-based alignment is making a real difference. Teachers are increasingly confident in delivering the refreshed curriculum using this high-quality resource, and learners are responding positively with increased engagement, confidence, and achievement.

Māori Learners
We are proud of the continued progress and success of our Māori students. This year, our commitment to honouring Te Tiriti o Waitangi and promoting success for Māori as Māori has been woven through our teaching practices, curriculum design, and school culture. Culturally responsive pedagogy, authentic relationships, and whānau partnerships have helped create a learning environment where Māori students feel seen, heard, and supported to thrive. Our achievement data shows that Māori learners are making steady gains, and we remain focused on accelerating progress while nurturing each child's identity, language, and culture.

How we have given effect to Te Tiriti o Waitangi

At Chapel Downs School, we are committed to honouring Te Tiriti o Waitangi through inclusive practices, strong relationships with whānau, and meaningful integration of Māori perspectives across our kura. Our Board reaffirmed this in Term 4, 2025.

1. Valuing Te Ao Māori and Cultural Identity
    - We acknowledge **Te Tiriti o Waitangi** as a foundational document of Aotearoa New Zealand.
    - Our school environment and curriculum actively reflect **the bicultural heritage** of Aotearoa, alongside the many cultures in our school community.
    - **Tikanga Māori** is incorporated into formal school occasions and daily practices — including the use of **karakia**, **waiata**, and **correct pronunciation** of te reo Māori.

2. Curriculum Integration
    - Staff plan curriculum delivery using frameworks such as **Macfarlane's Educultural Wheel**, embracing Whanaungatanga, Rangatiratanga, Manaakitanga, and Kotahitanga.
    - **Te Reo Māori** is taught when expertise is available, and **Māori language and cultural celebrations** like **Matariki** and **Te Wiki o te Reo Māori** are school-wide priorities.
    - We use an **inclusive approach** to integrate Māori knowledge and perspectives across all learning areas where possible.

3. Staff Development
    - Teachers receive ongoing **professional development in culturally responsive pedagogy**, increasing their confidence and competence in integrating te ao Māori into their teaching.
    - Staff are supported to develop their **understanding of Te Tiriti o Waitangi**, tikanga, and te reo Māori.

4. Community Engagement
    - We regularly **consult with local iwi and Māori whānau** to ensure that Māori voice is heard and valued in school decision-making.
    - Parents are welcomed and supported when requesting further instruction in te reo Māori for their children, including guidance toward external options when needed.

5. Student Voice and Leadership
- Māori learners are encouraged and supported to express their identity and thrive in their learning.
- **Kapa haka opportunities** are provided and celebrated as an expression of identity, pride, and leadership.
- Māori students are represented in leadership roles and student voice activities.

Compliance with Employment Policy

Chapel Downs School is committed to ensuring fair and equitable employment practices. Our employment policies reflect our values of professionalism, inclusivity, and equal opportunity. These policies are accessible to staff and the community through our school policies portal at:
🔗 **chapeldowns.schooldocs.co.nz**

User name: chapeldowns   Password: learning

Policies currently in place include:

- **Employer Responsibility Policy**
- **Equal Employment Opportunities Policy**

These guide our practices in recruitment, staff development, and the creation of a safe, respectful, and inclusive working environment.

Alignment with National Education and Learning Priorities (NELP) and the Education and Training Act 2020

Our school's strategic goals are closely aligned with the **National Education and Learning Priorities (NELP)** and the expectations of the **Education and Training Act 2020**. Below is a summary of how our goals connect to national priorities and legal obligations:

<table>
<tr><th>Strategic Goals</th><th>NELPs</th><th>Education and Training Act 2020 Alignment</th></tr>
<tr><td>Strategic Goal 1: Wellbeing – Hauora</td><td>Objective 1: Learners at the Centre
Objective 2: Barrier-Free Access
Objective 3: Quality Teaching and Leadership</td><td rowspan="3">Every student is supported to reach their highest possible standard in educational achievement
The school gives effect to students' rights
Our environment is inclusive and responsive to students' diverse needs
Te Tiriti o Waitangi is honoured in all aspects of school life
We ensure the school is physically and emotionally safe
The school takes all reasonable steps to eliminate racism, stigma, bullying, and other forms of discrimination</td></tr>
<tr><td>Strategic Goal 2: Partnership – Kotahitanga</td><td>Objective 1: Learners at the Centre
Objective 2: Barrier-Free Access
Objective 3: Quality Teaching and Leadership</td></tr>
<tr><td>Strategic Goal 3: Student Learning and Achievement – Ako</td><td>Objective 1: Learners at the Centre
Objective 2: Barrier-Free Access
Objective 3: Quality Teaching and Leadership
Objective 4: Future of Learning and Work</td></tr>
</table>

Other Special and Contestable Funding

In addition to operational funding, Chapel Downs School accessed a number of special and contestable funding streams in 2025 to support equity, wellbeing, and student achievement. These funds provided valuable opportunities to enhance teaching and learning, provide support to whānau, and improve access for all students.

1. Ka Ora, Ka Ako – Healthy School Lunches Programme

- **Funding Source:** Ministry of Education
- **Purpose:** To ensure all students receive a nutritious lunch every day, supporting focus, health, and wellbeing.
- **Impact:** All students benefited from daily lunches. Staff observed increased engagement and energy levels in the classroom, with a reduction in food insecurity reported by whānau. Participation in the Ka Ora, Ka Ako Healthy School Lunches Programme ended in December 2025.

2. KidsCan Partnership

- **Funding Source:** KidsCan Charitable Trust
- **Purpose:** To support students with essential items such as shoes, raincoats, and hygiene products.
- **Impact:** Students in need received items discreetly, supporting equity and attendance. This funding helped reduce stigma and ensured students could participate fully in school life.

3. ESOL Professional Learning and Development (PLD)

- **Funding Source:** Ministry of Education PLD allocation (contestable)
- **Purpose:** To build teacher capacity in supporting English Language Learners, with a focus on writing.
- **Impact:** ESOL learners showed increased confidence in written expression. Teachers demonstrated improved knowledge of culturally and linguistically responsive strategies. The facilitators contract with the MoE ended and our PLD finished at the end of Term 1.

4. Learning Support Funding (including RTLB and IWS)

- **Funding Source:** Ministry of Education
- **Purpose:** To support students with high and complex needs through targeted intervention, staffing, and specialist input.
- **Impact:** Students with additional learning or behavioural needs received tailored support through teacher aides and specialist services, enabling greater classroom participation and progress.

Kiwisport Funding

Target:
To promote active participation and skill development in Physical Education and sport across all year levels, utilising KiwiSport funding to enhance programmes and opportunities.

Actions Undertaken:

- Delivered a **Learn to Swim** programme for Years 3–6 in partnership with *Field of Dreams*
- Ran a **Junior Sports Programme** to build foundational movement and teamwork skills
- Continued the **PALs (Physical Activity Leaders)** initiative, supporting student-led play and activity
- Delivered a **Senior Sports Programme**, including inter-school events
- Participated in the **Ōtara Sports Cluster**, offering sports such as: Touch Rugby, Netball, Rugby, Soccer, Cricket

Leadership & Coordination:

- Leadership Team
- Ashley du Preez
- Gary Mons
- Counties Manukau Sports Primary Team

Analysis of Variance / Outcomes:

- Chapel Downs School received **$12,362.24** in Kiwisport funding from the Ministry of Education, based on a roll of **890 students**.
- Funding was used to support staffing and resourcing of PE and sports programmes across both junior and senior teams.
- The **seven-week Learn to Swim programme** was successfully delivered in Term 2 for Years 3–6.
- **Counties Manukau Sport** provided coaching and logistical support for inter-school events, particularly in touch, rugby, soccer, and netball.
- **Counties Manukau Sport** provided sessions for Year 0/1 students to develop co-ordination and basic balance skills.

Financial Statements

As of 15 May 2026 we are waiting for the finalisation of the 2025 Financial Statements.