

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 3332

Principal: Deb Richardson

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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

DUVAUCHELLE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Duvauchelle 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.

Simon Wadey

Deb Richardson

Full Name of Presiding Member

Full Name of Principal

Signed by:

C0FB73A4E598F777

Signed by:

37329AF30731ECE0

Signature of Presiding Member

Signature of Principal

07/05/2026

07/05/2026

Date:

Date:

Duvauchelle School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Simon Wadey	Presiding Member	Elected	Aug 2028
Deb Richardson	Principal	ex Officio	
Hannah Armstrong	Parent Representative	Selected	Aug 2028
Karen Leadley	Parent Representative	Elected	Dec 2025
Gemma Coleman	Parent Representative	Elected	Aug 2028
Wiremu Bragger	Parent Representative	Elected	Aug 2028
Annabel Crow	Parent Representative	Elected	Aug 2025
Wiremu Bragger	Parent Representative	Selected	Aug 2025
Denis Brittenden	Parent Representative	Elected	Aug 2025
James Dwyer	Presiding Member	Elected	Aug 2025
Renan Cataliotti-Valdina del Grano	Staff Representative	Elected	Aug 2025

Duvauchelle 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	595,940	585,313	707,022
Locally Raised Funds	3	39,656	22,700	26,358
Interest		3,596	3,000	6,973
Total Revenue		639,192	611,013	740,353
Expense				
Locally Raised Funds	3	13,413	8,235	10,295
Learning Resources	4	406,340	392,237	401,318
Administration	5	72,359	69,005	65,265
Interest		190	-	422
Property	6	157,997	173,613	212,334
Other Expense	7	-	-	40,891
Loss on Disposal of Property, Plant and Equipment		-	-	581
Total Expense		650,299	643,090	731,106
Net (Deficit) / Surplus for the year		(11,107)	(32,077)	9,247
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(11,107)	(32,077)	9,247

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

Duvauchelle 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		381,323	381,323	366,448
Total comprehensive revenue and expense for the year		(11,107)	(32,077)	9,247
Contribution - Furniture and Equipment Grant		-	-	1,461
Contribution - Te Mana Tūhono		-	-	4,167
Equity at 31 December		370,216	349,246	381,323
Accumulated comprehensive revenue and expense		370,216	349,246	381,323
Equity at 31 December		370,216	349,246	381,323

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.

Duvauchelle School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	58,996	40,510	56,652
Accounts Receivable	9	32,587	31,198	31,198
Prepayments		9,191	9,751	9,751
Investments	10	38,504	55,925	55,925
		<u>139,278</u>	<u>137,384</u>	<u>153,526</u>
Current Liabilities				
GST Payable		6,727	2,025	2,025
Accounts Payable	12	43,796	56,472	56,472
Revenue Received in Advance	13	-	10,000	10,000
Provision for Cyclical Maintenance	14	14,344	3,324	13,301
Finance Lease Liability	15	1,776	3,880	3,880
		<u>66,643</u>	<u>75,701</u>	<u>85,678</u>
Working Capital Surplus		72,635	61,683	67,848
Non-current Assets				
Property, Plant and Equipment	11	317,505	302,733	326,306
		<u>317,505</u>	<u>302,733</u>	<u>326,306</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	17,144	14,005	11,666
Finance Lease Liability	15	2,780	1,165	1,165
		<u>19,924</u>	<u>15,170</u>	<u>12,831</u>
Net Assets		<u>370,216</u>	<u>349,246</u>	<u>381,323</u>
Equity		<u>370,216</u>	<u>349,246</u>	<u>381,323</u>

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

Duvauchelle School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		173,136	161,126	272,161
Locally Raised Funds		29,003	22,700	37,503
Goods and Services Tax (net)		4,702	-	(2,349)
Payments to Employees		(108,449)	(94,500)	(113,473)
Payments to Suppliers		(97,918)	(108,468)	(159,519)
Interest Paid		(190)	-	(422)
Interest Received		3,888	3,000	6,887
Net cash from/(to) Operating Activities		4,172	(16,142)	40,788
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(15,427)	-	(7,748)
Purchase of Investments		-	-	(8,032)
Proceeds from Sale of Investments		17,421	-	-
Net cash from/(to) Investing Activities		1,994	-	(15,780)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,461
Finance Lease Payments		(3,822)	-	(4,417)
Net cash (to) Financing Activities		(3,822)	-	(2,956)
Net increase/(decrease) in cash and cash equivalents		2,344	(16,142)	22,052
Cash and cash equivalents at the beginning of the year	8	56,652	56,652	34,600
Cash and cash equivalents at the end of the year	8	58,996	40,510	56,652

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.

Duvauchelle School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Operating Lease Payments

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

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Investments

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

1.9. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-40 years
Board-owned Buildings	40 years
Furniture and Equipment	3-10 years
Information and Communication Technology	3-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.10. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

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

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

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

1.11. Accounts Payable

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

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.13. Revenue Received in Advance

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

1.14. Funds held for Capital Works

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

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

1.15. Provision for Cyclical Maintenance

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

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

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

1.16. Financial Instruments

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

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

1.17. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.18. Budget Figures

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

1.19. Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	176,400	161,126	208,536
Teachers' Salaries Grants	301,181	293,614	287,747
Use of Land and Buildings Grants	118,359	130,573	141,192
Transport Grants	-	-	69,547
	<u>595,940</u>	<u>585,313</u>	<u>707,022</u>

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	6,005	3,100	5,520
Trading	216	500	551
Fundraising and Community Grants	17,522	3,500	8,017
Other Revenue	15,913	15,600	12,270
	<u>39,656</u>	<u>22,700</u>	<u>26,358</u>
Expense			
Extra Curricular Activities Costs	3,791	4,000	5,323
Trading	2,307	600	435
Fundraising and Community Grant Costs	385	-	1,504
Other Locally Raised Funds Expenditure	6,930	3,635	3,033
	<u>13,413</u>	<u>8,235</u>	<u>10,295</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>26,243</u>	<u>14,465</u>	<u>16,063</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	13,614	14,950	14,255
Information and Communication Technology	-	-	-
Employee Benefits - Salaries	361,115	344,614	352,205
Staff Development	4,050	9,000	7,908
Depreciation	27,561	23,573	26,950
Other Learning Resources	-	100	-
	<u>406,340</u>	<u>392,237</u>	<u>401,318</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	10,702	10,702	8,486
Board Fees and Expenses	10,922	7,200	9,147
Operating Leases	-	2,688	640
Other Administration Expenses	8,929	9,550	5,916
Employee Benefits - Salaries	36,107	32,500	35,560
Insurance	372	365	427
Service Providers, Contractors and Consultancy	5,327	6,000	5,089
	<u>72,359</u>	<u>69,005</u>	<u>65,265</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cyclical Maintenance	6,521	8,551	27,217
Heat, Light and Water	7,347	9,600	7,243
Repairs and Maintenance	3,612	7,613	10,984
Use of Land and Buildings	118,359	130,573	141,192
Employee Benefits - Salaries	12,444	11,000	14,514
Other Property Expenses	9,714	6,276	11,184
	157,997	173,613	212,334

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. Other Expense

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Transport	-	-	40,891
	-	-	40,891

8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	58,996	40,510	56,652
Cash and cash equivalents for Statement of Cash Flows	58,996	40,510	56,652

9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	158	-	-
Receivables from the Ministry of Education	5,490	3,401	3,401
Interest Receivable	230	522	522
Teacher Salaries Grant Receivable	26,709	27,275	27,275
	32,587	31,198	31,198
Receivables from Exchange Transactions	388	522	522
Receivables from Non-Exchange Transactions	32,199	30,676	30,676
	32,587	31,198	31,198

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	38,504	55,925	55,925
Total Investments	38,504	55,925	55,925

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	131,888	-	-	-	(3,698)	128,190
Building Improvements	143,666	-	-	-	(10,198)	133,468
Furniture and Equipment	30,063	11,255	-	-	(6,169)	35,149
Information and Communication Technology	8,012	2,867	-	-	(2,803)	8,076
Leased Assets	4,970	3,441	-	(108)	(3,567)	4,736
Library Resources	7,707	1,305	-	-	(1,126)	7,886
	<u>326,306</u>	<u>18,868</u>	<u>-</u>	<u>(108)</u>	<u>(27,561)</u>	<u>317,505</u>

The net carrying value of furniture and equipment held under a finance lease is \$4,736 (2024: \$4,970).

Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	177,927	(49,737)	128,190	177,927	(46,039)	131,888
Building Improvements	180,581	(47,113)	133,468	180,581	(36,915)	143,666
Furniture and Equipment	118,496	(83,347)	35,149	107,350	(77,287)	30,063
Information and Communication Technology	25,707	(17,631)	8,076	22,841	(14,829)	8,012
Leased Assets	11,275	(6,539)	4,736	14,097	(9,127)	4,970
Library Resources	35,591	(27,705)	7,886	34,286	(26,579)	7,707
Balance at 31 December	<u>549,577</u>	<u>(232,072)</u>	<u>317,505</u>	<u>537,082</u>	<u>(210,776)</u>	<u>326,306</u>

12. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	6,455	20,817	20,817
Accruals	8,652	6,436	6,436
Employee Entitlements - Salaries	27,031	27,599	27,599
Employee Entitlements - Leave Accrual	1,658	1,620	1,620
	<u>43,796</u>	<u>56,472</u>	<u>56,472</u>
Payables for Exchange Transactions	43,796	56,472	56,472
	<u>43,796</u>	<u>56,472</u>	<u>56,472</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other Revenue in Advance	-	10,000	10,000
	<u>-</u>	<u>10,000</u>	<u>10,000</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	24,967	24,967	31,161
Increase to the Provision During the Year	6,521	8,551	27,217
Use of the Provision During the Year	-	(16,189)	(33,411)
Provision at the End of the Year	<u>31,488</u>	<u>17,329</u>	<u>24,967</u>
Cyclical Maintenance - Current	14,344	3,324	13,301
Cyclical Maintenance - Non current	17,144	14,005	11,666
	<u>31,488</u>	<u>17,329</u>	<u>24,967</u>

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

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	1,978	4,052	4,052
Later than One Year	3,127	1,180	1,180
Future Finance Charges	(549)	(187)	(187)
	<u>4,556</u>	<u>5,045</u>	<u>5,045</u>
Finance lease liability - Current	1,776	3,880	3,880
Finance lease liability - Non current	2,780	1,165	1,165
	<u>4,556</u>	<u>5,045</u>	<u>5,045</u>

Represented by:

Finance lease liability - Current
Finance lease liability - Non current

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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable. No projects in 2025.

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Special Education Room - 242048	-	28,581	(28,581)	-	-
Totals	<u>-</u>	<u>28,581</u>	<u>(28,581)</u>	<u>-</u>	<u>-</u>

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: 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.

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,610	2,175
<i>Leadership Team</i>		
Remuneration	151,428	121,967
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	154,038	124,142

There are eight members of the Board excluding the Principal. The Board had held seven 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	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

Principal 2

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	10 - 15	0 - 0
Benefits and Other Emoluments	0 - 5	0 - 0
Termination Benefits	0 - 0	0 - 0

Other Employees

There were no other employees with remuneration greater than \$100,000.

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 the number of persons to whom all or part of that total was payable was as follows:

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

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).

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024: \$nil).

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: \$nil)

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	58,996	40,510	56,652
Receivables	32,587	31,198	31,198
Investments - Term Deposits	38,504	55,925	55,925
Total financial assets measured at amortised cost	<u>130,087</u>	<u>127,633</u>	<u>143,775</u>

Financial liabilities measured at amortised cost

Payables	43,796	56,472	56,472
Finance Leases	4,556	5,045	5,045
Total financial liabilities measured at amortised cost	<u>48,352</u>	<u>61,517</u>	<u>61,517</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF DUVAUCHELLE SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Duvauchelle School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 3 to 19, 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 7 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, Evaluation of the School's Students' Progress and Achievement, 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.



Amy Goodman
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

ANNUAL REPORT 2025



Where tamariki grow to be A.W.E.S.O.M.E.



Where tamariki grow to be A.W.E.S.O.M.E.

END YEAR REPORT - December 2025

Reading Annual Objective:

To increase the percentage of students who are achieving at or above their expected curriculum area in Reading.

Target Group:

To accelerate the progress of those students at Year 3 (x4), Year 4 (x1), and Year 5 (x1) who are not achieving at their expected curriculum level in Reading.

Beginning -v- End of Year Data 2025:

	Well below Curriculum level		Well below Curriculum level		Below Curriculum level		Below Curriculum level		At Curriculum level		At Curriculum level		Above Curriculum level		Above Curriculum level		Total	
	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#
Year 1	-	-	-	-	-	-	-	-	100%	2	100%	2	-	-	-	-	2	2
Year2	-	-	-	-	-	-	-	-	-	-	-	-	100%	1	100%	1	1	1
Year3	33%	2	40%	2	33%	2	-	-	16%	1	40%	2	16%	1	20%	1	6	5
Year4	-	-	-	-	25%	1	-	-	-	-	25%	1	75%	3	75%	3	4	4
Year5	-	-	-	-	17%	1	-	-	33%	2	50%	3	50%	3	50%	3	6	6
Year6	-	-	-	-	-	-	-	-	60%	3	80%	4	40%	2	20%	1	5	5
Total	8%	2	8%	2	16%	4	-	-	33%	8	52%	12	42%	10	40%	9	24	23



Where tamariki grow to be A.W.E.S.O.M.E.

END YEAR REPORT - December 2025

Writing Annual Objective:

To increase the percentage of students who are achieving at or above their expected curriculum area in Writing.

Target Group:

To accelerate the progress of those students in Year 3 (x2), Year 4 (x1) and Year 5 (x1) who are not achieving at their expected curriculum level in Writing.

Benchmark -v- End Year Data 2025:

	Well below Curriculum level		Well below Curriculum level		Below Curriculum level		Below Curriculum level		At Curriculum level		At Curriculum level		Above Curriculum level		Above Curriculum level		Total	
	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	#	#
Year 1	-	-	-	-	-	-	-	-	100%	2	100%	2	-	-	-	-	2	2
Year2	-	-	-	-	-	-	-	-	100%	1	-	-	-	-	100%	1	1	1
Year3	33%	2	40%	2	-	-	-	-	50%	3	40%	2	17%	1	20%	1	6	5
Year4	-	-	-	-	25%	1	25%	1	50%	2	50%	2	25%	1	25%	1	4	4
Year5	-	-	-	-	17%	1	17%	1	83%	5	66%	4	-	-	17%	1	6	6
Year6	-	-	-	-	-	-	-	-	80%	4	80%	4	20%	1	20%	1	5	5
Total	12%	2	9%	2	12%	2	9%	2	71%	17	60%	14	5%	3	22%	5	24	23



Where tamariki grow to be A.W.E.S.O.M.E.

END YEAR REPORT - December 2025

Mathematics Annual Objective:

To increase the percentage of students who are achieving at or above their expected curriculum area in mathematics.

Target Group:

To accelerate the progress of those students at Year 3 (x2), Year 4 (x1), Year 5 (x2) and Year 6 (x1) who are not achieving at their expected curriculum level in Mathematics.

Benchmark - End Year Data 2025:

	Well below Curriculum level		Well below Curriculum level		Below Curriculum level		Below Curriculum level		At Curriculum level		At Curriculum level		Above Curriculum level		Above Curriculum level		Total	
	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#
Year 1	-	-	-	-	-	-	-	-	100%	2	100%	2	-	-	-	-	2	2
Year2	-	-	-	-	-	-	-	-	-	-	-	-	100%	1	100%	1	1	1
Year3	-	-	-	-	33%	2	20%	1	33%	2	60%	3	33%	2	20%	1	6	5
Year4	-	-	-	-	25%	1	25%	1	25%	1	25%	1	50%	2	50%	2	4	4
Year5	-	-	-	-	33%	2	33%	2	50%	3	33%	2	17%	1	33%	2	6	6
Year6	-	-	-	-	20%	1	-	-	40%	2	60%	3	40%	2	40%	2	5	5
Total	-	-	-	-	24%	6	17%	4	42%	10	48%	11	33%	8	35%	8	24	23

2025 Commentary

Kereru:

The intensive structured literacy approach for the Year 6 boys group worked well in Term 3 and early Term 4. Reading aloud with several students also helped fluency and overall understanding of the text for those students. All students need to practice reading aloud, to develop their speed and vocabulary knowledge. This became evident in a new structured literacy assessment used at the beginning of our structured literacy PD and again at the end. Even our most capable readers are borderline with expected speed for age.

There is a group of students in Kereru again next year who could benefit from intensive sessions around making ten and other helpful strategies to solve larger number problems.

Tui:

The introduction of a structured literacy based programme into Tui's literacy program over Terms 3 and 4 had mixed results, leading to gains and growth in reading and writing skills for some students and encouraging a disconnect, leading to increasing lack of love for reading in other students. The more capable students continued their growth across the board, whilst the struggling students all made good steady progress, just not accelerated progress as had been aimed for.

External influences, beyond the school's control, continue to impact several of the students, not just in Tui but across the school. The older students impacted by these influences have learned resilience and other strategies, which is a little harder for younger students to demonstrate consistently.

A low attendance rate has also played a factor for a couple of our struggling students. Our attendance management plan which becomes official in 2026 will be used to encourage and support students and their families to be at school more consistently, which will then impact positively on learning outcomes for the students concerned.

Specific additional strategies used to support Student Progress and Achievement in 2025 and into 2026

Reading

Daily Buddy/Mileage reading between the classes or with buddies (building fluency, confidence and expression)

Oral language extension through modelling expression and fluency

Reading Groups doing plays!

Read text daily 1:1 with teacher before school where possible, and within reading groups

Explore new vocabulary through group reading, thesaurus, dictionary and Heggarty sessions

A school wide expectation of 15 minutes reading with/to at home each day

Reading class novels / stories and discussing ideas and content to increase vocabulary and comprehension

Use of Heggarty and specific structured literacy teaching tools, techniques and texts in Years 1-3

Early Words, Toe by Toe and other 1:1 programmes in withdrawal time with trained TA

Writing

Provide “think time” well before writing (forecast forward)

3-4 word keyword bubble plan (focus and time dependant)

Continue to explicitly teach sentence structure - simple, compound and complex sentences

Explore the deeper features of writing and include these in writing, even if during the editing process

Elist Spelling word cards and SA sampling

1:1 spelling support to start the year, rather than a “list”

Continue to expand vocabulary knowledge

Continue to explicitly teach spelling rules and patterns (linking through structured literacy practices)

Build automaticity of printing and handwriting - speed and accuracy

Explicitly teach rules around suffixes and prefixes

Explore origins of words and build word families

Maths

Tens frames and flash cards to encourage the instant recall of basic facts to 10

Number knowledge - place, face and total value

Learning to securely use at least 2 reliable strategies to solve problems

Explore more word problems, unpacking key words and information

Quick small group sessions as a boost

Take students individually where needed

15 minutes daily Maths Whizz with support as required

Monitor Maths Whizz to see who needs support, who is struggling, where they are struggling and on what!

Daily basic facts practice



Where tamariki grow to be A.W.E.S.O.M.E.

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	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>The Board and Principal:</p> <ul style="list-style-type: none"> ● know about current work health and safety matters ● understand the hazards or risks associated with the workplace operations ● make sure there are resources and processes for managing risks ● ensure there are processes for receiving and reviewing information on and responding to incidents, hazards and risks ● ensure workplace health and safety processes and resources are being used
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>All schools are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> ● to maintain, and comply with their school's Equal Employment Opportunities policy, and ● to include in the annual report a summary of the year's compliance. <p>To achieve this, the Board:</p> <ul style="list-style-type: none"> ● appointed the Principal to be the EEO officer ● shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development ● selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude ● recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups ● ensures that employment and personnel practices are fair and free of any bias.
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>The Board and Principal:</p> <ul style="list-style-type: none"> ● know which positions must be advertised and how each position must be advertised ● know the minimum amount of time that vacancies must be advertised for ● know the position types or position changes that do not need advertising ● know which pre-employment screening tests must be carried out



Where tamariki grow to be A.W.E.S.O.M.E.

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

<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>The Board and Principal recognise:</p> <ul style="list-style-type: none"> ● Matauranga: the importance of ensuring that the Treaty of Waitangi is understood by all staff and that the principles need to be embedded and enacted within our school ● Whakawhanaungatanga: the importance of adopting an organisational Workload Model that reflects a collective responsibility culture within our kura ● The importance of our kura acknowledging Whakapapa connections that connect our staff to whanau and whenua ● Auahatanga: the importance of on-going audit and review activities the monitor and evaluate what is happening in our kura, together with investing and committing adequate resourcing to the activities that will support sustainability.
<p>How have you enhanced the abilities of individual employees?</p>	<p>The Board and Principal operate at all times in good faith, through:</p> <ul style="list-style-type: none"> ● not doing anything that is likely to mislead or deceive ● holding mutual obligations of trust and confidence, i.e. acting openly, honestly and without hidden motives ● being active and constructive in establishing and maintaining a productive relationship which is responsive and communicative, including being cooperative, respectful, raising issues in a timely manner and responsive to issues.
<p>How are you recognising the employment requirements of women?</p>	<p>In addition to the above reporting, the Board and Principal:</p> <ul style="list-style-type: none"> ● provide discretionary paid leave wherever possible, taking into account the demands of our employees family and personal circumstances ● provide flexible working hours arrangements for both professional and support staff
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>At the time of reporting, no persons with disabilities are currently employed by Duvauchelle School.</p>



Where tamariki grow to be A.W.E.S.O.M.E.

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

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

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



Where tamariki grow to be A.W.E.S.O.M.E.

KIWISPORT Funding for 2025

Kiwisport is a Government funding initiative to support students participation in sport. Duvauchelle School received \$473.40 in KiwiSport Funding for the 2025 school year. This funding was spent on providing swimming lessons for all students with a qualified swimming instructor. The school's pool was used and students were grouped based on their swimming ability, maximising instructional time.

Deb Richardson
Tumuaki / Principal