Snells Beach School
Te Kura o Te Manu o te Ngahere

Snells Beach School

Te Manu o te Ngahere

Annual Report 2025

SNELLS BEACH PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	6759
Principal:	Kathryn Ramel
School Address:	62 Dawson Road, Snells Beach, Auckland 0920
School Postal Address:	PO Box 26, Snells Beach, Auckland 0942
School Phone:	09 425 6058
School Email:	admin@snellsbeach.school.nz
Accountant / Service Provider:	Ask Accounting Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Kris Dempster-Rivett	Presiding member	Elected	Sept-28
Kathryn Ramel	Principal ex Officio		Sept-28
Kendall Stewart	Parent rep	Elected	Sept-28
Michelle Brogan	Parent rep	Elected	Sept-28
Beth Jenkinson	Parent rep	Elected	Sept-28
Josh Marfleet	Parent rep	Elected	Sept-28
Kyle Port	Staff rep	Elected	Sept-28
Hannah Edwards	Presiding member / then Deputy Presiding Member	Elected	Sept-25
Leteisha Morris	Parent Rep	Elected	Sept-25
David Hassan	Parent Rep	Elected	Sept-25
Kris Dempster-Rivett	Parent Rep / then Presiding Member	Elected	Sept-25
Sally Jack	Staff Rep	Elected	Sept-25

SNELLS BEACH PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Snells Beach Primary 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.

Kris Dempster-Rivett	Kathryn Ramel
Full Name of Presiding Member	Full Name of Principal
Signed by: CB3ABCD038DAF29B	Signed by: Kathryn Ramel B720791E1508D051
Signature of Presiding Member	Signature of Principal
22 May 2026	22 May 2026
Date	Date

Snells Beach Primary 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	4,417,746	3,900,858	4,082,209
Locally Raised Funds	3	163,703	136,800	190,005
Interest		11,240	12,400	14,271
Total Revenue		4,592,689	4,050,058	4,286,485
Expense				
Locally Raised Funds	3	96,812	82,600	82,854
Learning Resources	4	3,085,087	2,629,050	2,948,168
Administration	5	235,742	248,468	244,263
Interest		2,023	1,819	2,609
Property	6	1,127,835	1,077,692	1,133,861
Loss on Disposal of Property, Plant and Equipment		226	-	-
Total Expense		4,547,725	4,039,629	4,411,755
Net Surplus / (Deficit) for the year		44,964	10,429	(125,270)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		44,964	10,429	(125,270)

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

Snells Beach Primary 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		326,052	346,013	400,878
Total comprehensive revenue and expense for the year		44,964	10,429	(125,270)
Contribution - Furniture and Equipment Grant		-	-	50,444
Equity at 31 December		371,016	356,442	326,052
Accumulated comprehensive revenue and expense		371,016	356,442	326,052
Equity at 31 December		371,016	356,442	326,052

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.

Snells Beach Primary 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	382,854	210,136	93,445
Accounts Receivable	8	852,484	439,850	988,153
GST Receivable		-	20,000	-
Prepayments		22,139	21,000	24,436
Inventories	9	16,964	14,600	14,079
Investments	10	25,715	25,000	24,721
Funds Receivable for Capital Works Projects	16	47,424	-	24,737
		1,347,580	730,586	1,169,571
Current Liabilities				
GST Payable		2,693	-	57,956
Accounts Payable	12	399,529	316,260	336,081
Revenue Received in Advance	13	6,011	5,000	5,815
Provision for Cyclical Maintenance	14	-	-	50,909
Finance Lease Liability	15	11,327	13,632	16,471
Funds held for Capital Works Projects	16	741,822	300,000	657,915
		1,161,382	634,892	1,125,147
Working Capital Surplus/(Deficit)		186,198	95,694	44,424
Non-current Assets				
Property, Plant and Equipment	11	319,646	332,601	338,583
		319,646	332,601	338,583
Non-current Liabilities				
Provision for Cyclical Maintenance	14	128,654	64,290	43,902
Finance Lease Liability	15	6,174	7,563	13,053
		134,828	71,853	56,955
Net Assets		371,016	356,442	326,052
Equity		371,016	356,442	326,052

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

Snells Beach Primary 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		920,150	655,756	796,546
Locally Raised Funds		165,293	138,500	194,159
Goods and Services Tax (net)		(55,263)	(5,000)	73,011
Payments to Employees		(483,925)	(507,003)	(631,128)
Payments to Suppliers		(432,912)	(453,632)	(466,622)
Interest Paid		(2,023)	(1,819)	(2,609)
Interest Received		11,352	12,350	14,310
Net cash from/(to) Operating Activities		122,672	(160,848)	(22,333)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(57,475)	(193,174)	(156,554)
Purchase of Investments		(994)	(2,000)	(24,721)
Proceeds from Sale of Investments		-	-	23,663
Net cash from/(to) Investing Activities		(58,469)	(195,174)	(157,612)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	50,444
Finance Lease Payments		(17,021)	4,886	(18,265)
Funds Administered on Behalf of Other Parties		242,227	300,000	(40,508)
Net cash from/(to) Financing Activities		225,206	304,886	(8,329)
Net increase/(decrease) in cash and cash equivalents		289,409	(51,136)	(188,274)
Cash and cash equivalents at the beginning of the year	7	93,445	261,272	281,719
Cash and cash equivalents at the end of the year	7	382,854	210,136	93,445

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.

Snells Beach Primary School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

d) 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.

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

f) 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.

g) 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.

h) 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.

i) 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	50 years
Furniture and Equipment	4-10 years
Information and Communication Technology	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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.

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.

k) 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.

l) 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 in which they arise.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

n) 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.

o) 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.

p) Financial Instruments

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

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

q) 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.

r) Budget Figures

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

s) 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	918,128	923,932	893,534
Teachers' Salaries Grants	2,591,824	2,094,186	2,253,546
Use of Land and Buildings Grants	905,771	882,740	933,887
Other Government Grants	2,023	-	1,242
	4,417,746	3,900,858	4,082,209

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	65,108	57,000	94,863
Fees for Extra Curricular Activities	32,698	24,000	28,002
Trading	30,479	26,600	28,209
Fundraising and Community Grants	29,312	29,000	32,137
Other Revenue	6,106	200	6,794
	163,703	136,800	190,005
Expense			
Extra Curricular Activities Costs	58,371	55,600	51,116
Trading	32,497	23,000	27,642
Fundraising and Community Grant Costs	5,944	4,000	4,096
	96,812	82,600	82,854
Surplus/ (Deficit) for the year Locally Raised Funds	66,891	54,200	107,151

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	47,149	69,500	93,813
Information and Communication Technology	65,038	56,500	64,027
Employee Benefits - Salaries	2,861,933	2,376,889	2,659,763
Staff Development	27,256	59,100	54,477
Depreciation	81,185	60,861	71,541
Other Learning Resources	2,526	6,200	4,547
	3,085,087	2,629,050	2,948,168

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Audit Fees	10,260	9,875	9,875
Board Fees and Expenses	9,425	12,300	11,653
Other Administration Expenses	53,062	54,850	49,800
Employee Benefits - Salaries	151,090	159,500	161,171
Insurance	5,125	5,163	5,164
Service Providers, Contractors and Consultancy	6,780	6,780	6,600
	235,742	248,468	244,263

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Consultancy and Contract Services	38,619	36,000	35,589
Cyclical Maintenance	33,843	17,327	22,344
Heat, Light and Water	30,660	28,000	23,074
Rates	-	125	-
Repairs and Maintenance	22,899	14,000	24,948
Use of Land and Buildings	905,771	882,740	933,887
Employee Benefits - Salaries	61,072	67,000	66,128
Other Property Expenses	34,971	32,500	27,891
	1,127,835	1,077,692	1,133,861

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	382,854	210,136	93,445
Cash and cash equivalents for Statement of Cash Flows	382,854	210,136	93,445

Of the $382,854 Cash and Cash Equivalents $232,312 is subject to restrictions for the following reasons:

• $232,312 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 16.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Receivables	3,342	1,500	1,040
Receivables from the Ministry of Education	585,937	220,000	770,639
Interest Receivable	222	350	334
Teacher Salaries Grant Receivable	262,984	218,000	216,140
	852,484	439,850	988,153
Receivables from Exchange Transactions	589,500	1,850	1,374
Receivables from Non-Exchange Transactions	262,984	438,000	986,779
	852,484	439,850	988,153

9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Stationery	622	700	511
School Uniforms	16,342	13,900	13,568
	16,964	14,600	14,079

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	$	$	$
Short-term Bank Deposits	25,715	25,000	24,721
Total Investments	25,715	25,000	24,721

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV)** $
Building Improvements	5,562	-	-	-	(148)	**5,414**
Furniture and Equipment	266,114	36,246	-	-	(47,280)	**255,080**
Information and Communication Technology	31,309	21,186	(70)	-	(15,964)	**36,461**
Leased Assets	29,377	4,998	(78)	-	(17,020)	**17,277**
Library Resources	6,221	43	(77)	-	(773)	**5,414**
	338,583	62,473	(225)	-	(81,185)	**319,646**

The net carrying value of furniture and equipment held under a finance lease is $17,277 (2024: $29,377).

Restrictions

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

	2025 Cost or Valuation $	**2025 Accumulated Depreciation** $	**2025 Net Book Value** $	**2024 Cost or Valuation** $	**2024 Accumulated Depreciation** $	**2024 Net Book Value** $
Building Improvements	7,384	(1,970)	**5,414**	7,384	(1,822)	**5,562**
Furniture and Equipment	722,716	(467,636)	**255,080**	707,270	(441,156)	**266,114**
Information and Communication Technology	173,364	(136,903)	**36,461**	156,190	(124,881)	**31,309**
Leased Assets	39,484	(22,207)	**17,277**	60,634	(31,257)	**29,377**
Library Resources	36,932	(31,518)	**5,414**	37,353	(31,132)	**6,221**
	979,880	(660,234)	**319,646**	968,831	(630,248)	**338,583**

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	118,967	80,000	101,094
Accruals	10,260	10,260	9,875
Employee Entitlements - Salaries	264,225	218,000	218,530
Employee Entitlements - Leave Accrual	6,077	8,000	6,582
	399,529	316,260	336,081
Payables for Exchange Transactions	399,529	316,260	336,081
	399,529	316,260	336,081

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Other revenue in Advance	6,011	5,000	5,815
	6,011	5,000	5,815

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	94,811	39,862	72,467
Increase/(decrease) to the Provision During the Year	33,843	24,428	22,344
Provision at the End of the Year	128,654	64,290	94,811
Cyclical Maintenance - Current	-	-	50,909
Cyclical Maintenance - Non current	128,654	64,290	43,902
	128,654	64,290	94,811

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2028. 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	12,418	13,632	18,290
Later than One Year	6,749	7,563	13,973
Future Finance Charges	(1,666)	-	(2,739)
	17,501	21,195	29,524
Represented by			
Finance lease liability - Current	11,327	13,632	16,471
Finance lease liability - Non current	6,174	7,563	13,053
	17,501	21,195	29,524

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 projects is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2025	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
Rata Block - 2 New Classrooms	(15,405)	-	-	-	(15,405)
MOE Kowhai Block - 2 new classrooms 248951	(248)	-	-	-	(248)
MOE Sprinkler System 219023	39,426	44,601	(84,236)	-	(209)
MOE Admin Block 2020	(7,344)	-	7,344	-	-
MOE Swale drainage / Rata Block remedial work 248144	65,779	-	(81,091)	-	(15,312)
MOE- Roof Cavity Ventilation & Mould Remediation 252310	331,188	1,471,238	(1,116,483)	-	685,943
5YA 2024 - Back up power investigation 252307	196,472	-	(180,738)	-	15,734
MOE Geotech, Drainage Invtgn, incls Carpark Lighting 252311	(1,190)	160,448	(153,614)	-	5,644
MOE Acoustic Walll Coverings 2025 252308	(550)	47,700	(12,649)	-	34,501
MOE Classroom roof remediation	-	-	(16,250)	-	(16,250)
5YA Admin flooring 2024/2025 252309	25,050	2,747	(27,797)	-	-
MOE ERC Water Leak	-	6,038	(6,038)	-	-
Totals	633,178	1,732,772	(1,671,552)	-	694,398

Represented by:	
Funds Held on Behalf of the Ministry of Education	741,822
Funds Receivable from the Ministry of Education	(47,424)

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
Rata Block - 2 New Classrooms	(15,405)	-	-	-	(15,405)
Sprinkler System - Project Number 219023	(15,376)	313,672	(258,870)	-	39,426
LSC Office Project - Project Number 219790	(5,536)	5,369	167	-	-
Admin Block 2020 -	4,610	-	(2,734)	-	(7,344)
Sinkhole Project - Project Number 245932	31,433	2,169	(33,602)	-	-
Replace Spouting -	353	-	353	-	-
Mould / Roofing - Project Number 216997	-	45,533	(45,533)	-	-
Swale drainage / Rata Block remedial work - Project Number :	-	269,468	(203,689)	-	65,779
Roof Cavity Ventilation & Mould Remediation - Project Numb	-	408,139	(76,951)	-	331,188
5YA 2024 - Back up power investigation	-	200,000	(3,528)	-	196,472
Acoustic Wall Coverings	-	-	(550)	-	(550)
5YA 2024 CCTV drainage	-	17,828	(19,018)	-	(1,190)
5YA Admin Flooring 2024/2025	-	26,100	(1,050)	-	25,050
Property Project - Kowhai Block - 2 new classrooms	-	-	(248)	-	(248)
Admin Block Flood 2023 - Project Number 245051	-	13,766	(13,766)	-	-
Grounds Leak - Project Number 247486	-	72,904	(72,904)	-	-
Nikau Block Flooding - Project Number 249348	-	27,607	(27,607)	-	-
Puriri Block Flooding	-	13,517	(13,517)	-	-
Totals	(9,847)	1,416,072	(773,047)	-	633,178

Represented by:	
Funds Held on Behalf of the Ministry of Education	657,915
Funds Receivable from the Ministry of Education	(24,737)

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, Principal, Deputy Principals and Heads of Departments.

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	1,820	1,790
Leadership Team		
Remuneration	754,522	610,646
Full-time equivalent members	6	5
Total key management personnel remuneration	756,342	612,436

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members may also have been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	0-5	0-5
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
100-110	6	4
110-120	3	3
120-130	2	
	11	7

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	-	-
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).

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.

Pay Equity and Collective Agreement Funding Wash-up
In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2026.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $955,942 (2024:$2,788,630) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Roof Cavity Ventilation & Mould Remediation	894,763
Backup Power Investigation	15,734
Geotech, Drainage Investigation	5,644
Acoustic Wall Coverings	39,801
Total	**955,942**

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

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	382,854	210,136	93,445
Receivables	852,484	439,850	988,153
Investments - Term Deposits	25,715	25,000	24,721
Total financial assets measured at amortised cost	1,261,053	674,986	1,106,319

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	399,529	316,260	336,081
Finance Leases	17,501	21,195	29,524
Total financial liabilities measured at amortised cost	417,030	337,455	365,605

23. Events After Balance Date

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

Snells Beach Primary School
62 Dawson Road
Snells Beach
AUCKLAND 0920

Adelle Wilson
BDO Northland
15 Porowini Avenue
WHANGAREI

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2025

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Snells Beach Primary School (the School) for the year ended 31 December 2025 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
    - the 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.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
    - present fairly, in all material respects:
        - the 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.

- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- There are no non-adjusted misstatements.
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime*;*

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2025. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of authorising the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Signed by:

CB3ABCD038DAF29B

Presiding Member

Signed by:

Kathryn Ramel

B720791E1508D051

Principal

22 May 2026

Date

Snells Beach School

Kiwisport Funding 2025

In 2025, Snells Beach School received $6111.16 (ex GST) in Kiwisport Funding.

We specifically allocated Kiwi Sport money to:

- help subsidise pool hire to enable our Year 3 & 4 students to have a series of swimming lessons. We do not have a school pool, and there is no public pool in our area, so we see this as a priority for our students.
- subsidise buses for students to attend Inter School Sporting events.
- purchase Jump Jam tracks for whole school use
- Subsidise entry into the Auckland Jump Jam championships (2nd overall)

STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

For the year ended 31st December 2025 The Snells Beach School Board of Trustees:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identifies best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to the skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Kathryn Ramel Tumuaki
Principal
Snells Beach School - Te Manu o te Ngahere
09 425 6058

Te Manu o te Ngahere

SBS Analysis of Variance 2025

Strategic Goals 2025:

STRATEGIC ACTIONS: Curriculum Akoranga		
Desired outcome	What happened?	Achieved or not achieved
To increase the level of regular attendance in learners at SBS	In 2024 our average regular attendance was 60.5%. In 2025 our average regular attendance was 61%. While overall there is no improvement, it should be noted that Term 3 was a time of significant illness as flus, tummy bugs and Covid went through the school. The average attendance across the other 3 terms was 65%, a reasonable increase. THis continues to be a focus in 2026.	Not achieved. On-going
Little Learners Love Literacy PLD for all teachers of Year 4 - 6 classes (MOE funded - WSL)	All Yr 4 - 6 teachers completed Little Learners Love Literacy PLD with Femke Castles. Toni Waddell was an effective WSL in Literacy.	Achieved
Writer's Toolbox PLD for all teachers of Year 3 - 6 classes (AP to lead)	This PLD was completed and the use of the Writer's Toolbox in our Writing instruction was reviewed. Lead by Kyle Port AP.	Achieved
To support Prime maths implementation & review whether this covers the refreshed curriculum (WSL)	This was a significant success, with Laura Morley doing an exceptional job as WSL. Prime maths is consistently taught across the school and our children are demonstrating excellent progress.	Achieved.
To establish a new tracking & provision system for learning and special need support	Trent, Kyle (APs) and Gael Adamson (LSC), set up a regular meeting system and a centralised tracking system. Good progress	Achieved. On-going.

(APs, LSC, Principal)	has been made, but further review is needed, particularly as learning support direction and funding changes from the MOE	
Continue our relationship with MAC at both a staff and Board planning level (Cultural Leadership Allowance)	The new Board completed training on their role as Treaty Partners. Kyle took on the Cultural Leadership Allowance, expanding our Mihi Whakatau and taking a cultural lead, particularly in his use of Te Reo.	Achieved. On-going.
Build competency in our kaiako to be ready to implement the NZ Curriculum refresh via staff meetings etc	The curriculum reviews and changes have been enormous. This has provided a huge workload for kaiako. This will continue in 2026 as further changes are implemented.	On going.

STRATEGIC ACTIONS: Environment Taiao		
Desired outcome	What happened?	Achieved or not achieved
Navigate the remediation process of firstly the Admin Block and then subsequent buildings	The Admin Block and Pūriri Block were remediated in 2025. Remediation works on the subsequent Blocks is continuing.	Achieved. On-going.
Ensure SBS is a safe environment in which to work & learn by following 10YPP	Building Warrant of Fitness is current. Health and Safety issues reported regularly to Board 10YPP works progressing according to the plan. All camp RAMs checked by Board and SLT before camps All RAMS for class outings checked by SLT	Achieved. On-going
Reinforce composting, recycling and gardening systems in our school (unit)	Unit allocated to Tracey Hardey. These systems are now running smoothly - compost and worm farm contributing to our school gardens and orchards.	Achieved
Manage Safety systems (SLT), planting & maintenance of pump track (unit)	RAMS for the pump track devised, reviewed and used. Maintenance plan for the pump track working effectively.	Achieved.

	The contractors returned to the school in Term 4 to remediate a flooding/drainage issue at their cost.	
Plant the northern boundary to lower mowing costs and prevent slipping and drainage issues (grant app)	This was achieved via our 10YPP swale works, overseen by LM Consulting. The planting is growing fast, following a damp summer.	Achieved.
Participate in Trees for Survival Planting (Year 4) (Unit)	Stacey Marfleet co-ordinated this and did an excellent job.	Achieved
Work with DOC/Ngati Manuhiri to assist in local revegetation planting (Year 5/6)	Achieved. Our Seniors worked with Ngati Manuhiri on a revegetation plant in the Mahurangi West.	Achieved.

STRATEGIC ACTIONS: Relationships Whānaungatanga		
Desired outcome	What happened?	Achieved or not achieved
Develop a new interim reporting system for 2025, reflecting curriculum changes, before new guidelines are released in Term 4	New MOE Guidelines were not released in time for our reports in Term 4, however we did establish a new interim report format to communicate in plain language to parents. Our reports will have to be reviewed again in 2026 in line with MOE expectations.	Achieved On going.
Engage with and value feedback from Ngāti Manuhiri on both local curriculum and school events	We did this via our collaboration in the Mahurangi West planting and also via Heke Ranking in hosting Taurima Kapa Haka following the kawa of Ngati Manuhiri.	Achieved On-going
Hold hui & fono to build relationships with and between whanau.	In completed in 2025	Not achieved in 2025.
Grow our Cultural Performance Group to reflect the diversity of our community	We needed to redirect on this, as we simply didn't have the skills ourselves, or enough families in a position to support this	Partially Achieved. On Going

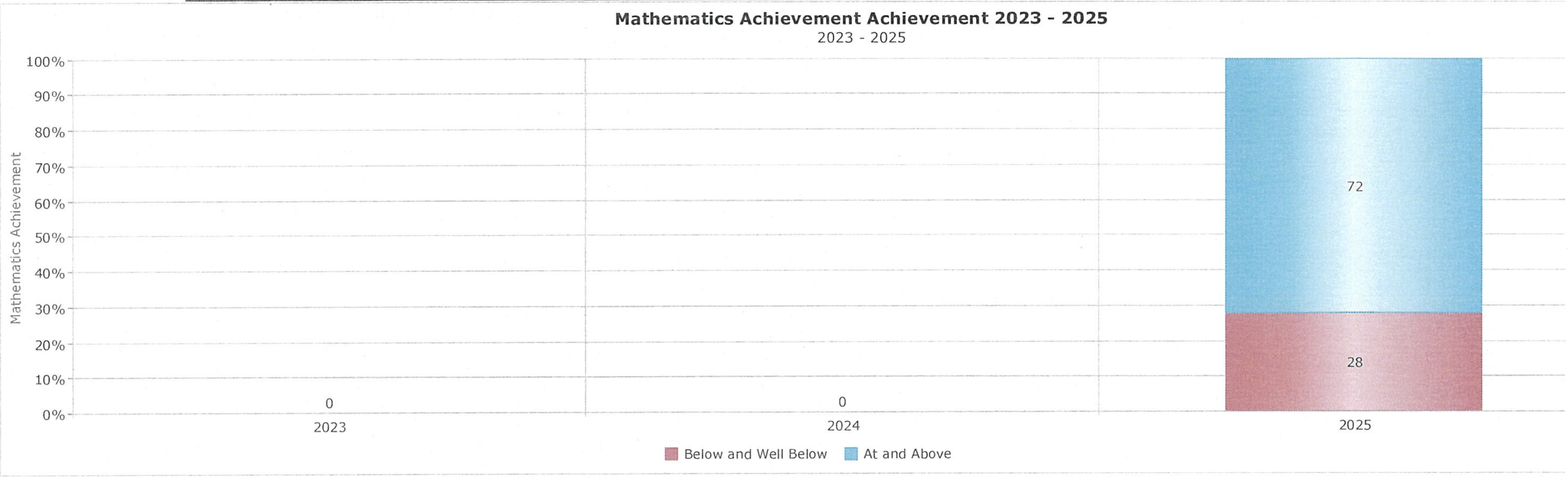
	initiative. However, we took all our Year 4 - 6 Pasifika students to Polyfest, which was a powerful experience, and planned a whole school Cultural Celebration Day, which was a huge success and really did encapsulate how diverse our community has become.	
Hold at least one event a term where the community & whānau are invited to come	This was exceeded.	Achieved.

STRATEGIC ACTIONS: Culture Ahurea		
Desired outcome	What happened?	
Develop systems & structures to ensure that all learning support is equitably managed, and all at risk students have a strategy in place to accelerate learning	Centralised meeting and systems involving the two APs and LSC. Use of Literacy Support teacher funding and Board funded Teacher Aide programmes.	Achieved On Going.
Fund Teacher Aide hours over and above those from MOE	Yes. Almost $100,000 worth, including a Teacher Aide assigned directly to Structured Literacy Support in the Junior Area.	Achieved.
Engage Bridget Farmiloe for Counselling	Yes, one day per term. This is so needed - we could use Bridget almost in a full time capacity. We must prioritise this through our Board Budget planning.	Achieved. On-going.
Engage Bridget Farmiloe for PLD with staff and whānau on Separation Anxiety & Anxiety in general	Yes, a successful session. We are building on this in 2026.	Achieved. On-going.
Undertake Pause, Breathe, Smile PLD (Term 2) as a baseline wellness programme	Yes, completed. WIll be revisited in planning our Wellbeing programme in 2026.	Achieved. On-going.
WSL position allocated to driving our SBS values programme - documentation,	Yes. Appointed Kat Wallis. This was highly successful providing planning for teachers, resources for students, posters to go	Achieved.

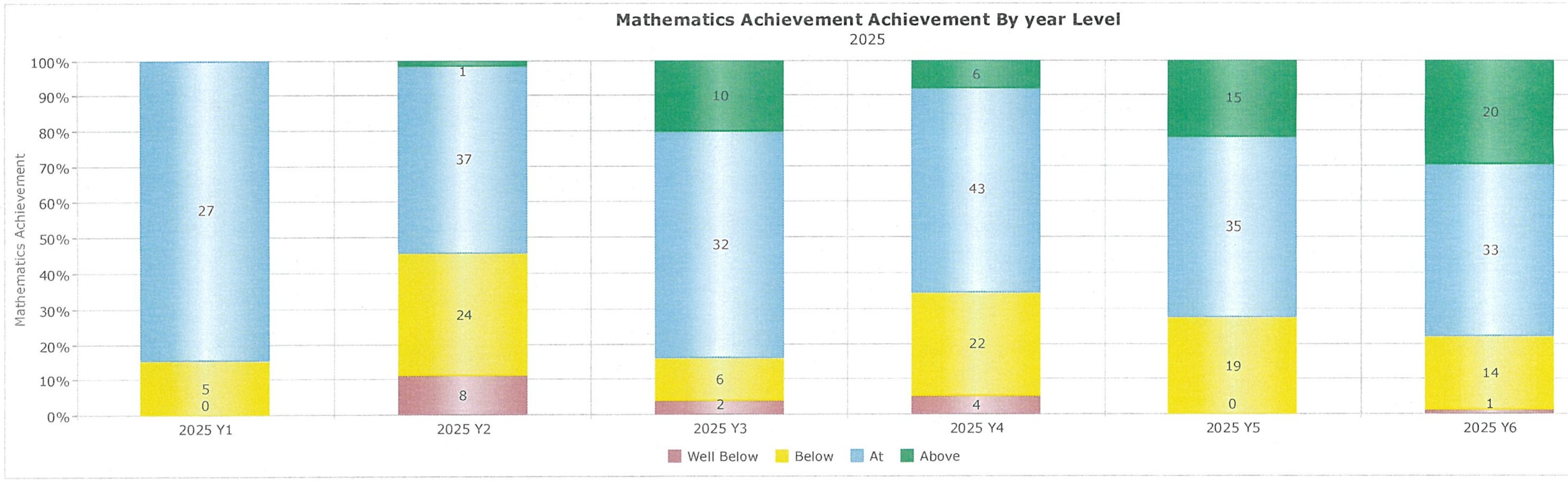
resources and parent info	around the school, as well as communication to parents for the newsletter and a review of our Values Assembly.	
Display our values around the school to engage whanau	Yes. Wording for posters written by Kat, designed by Leteisha who also arranged printing of a set of class size posters and large ones for outside the hall.	Achieved.

All Students Achievement
Mathematics Achievement 2023 - 2025

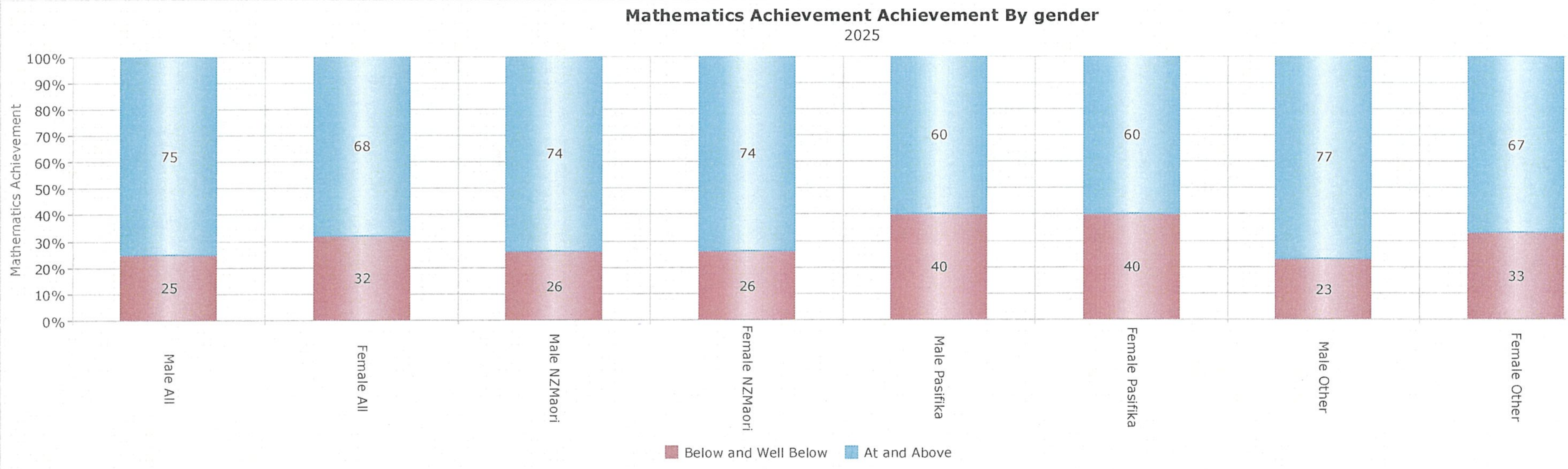
	2023	2024	2025
% At and Above	0	0	72
% Below and Well Below	0	0	28



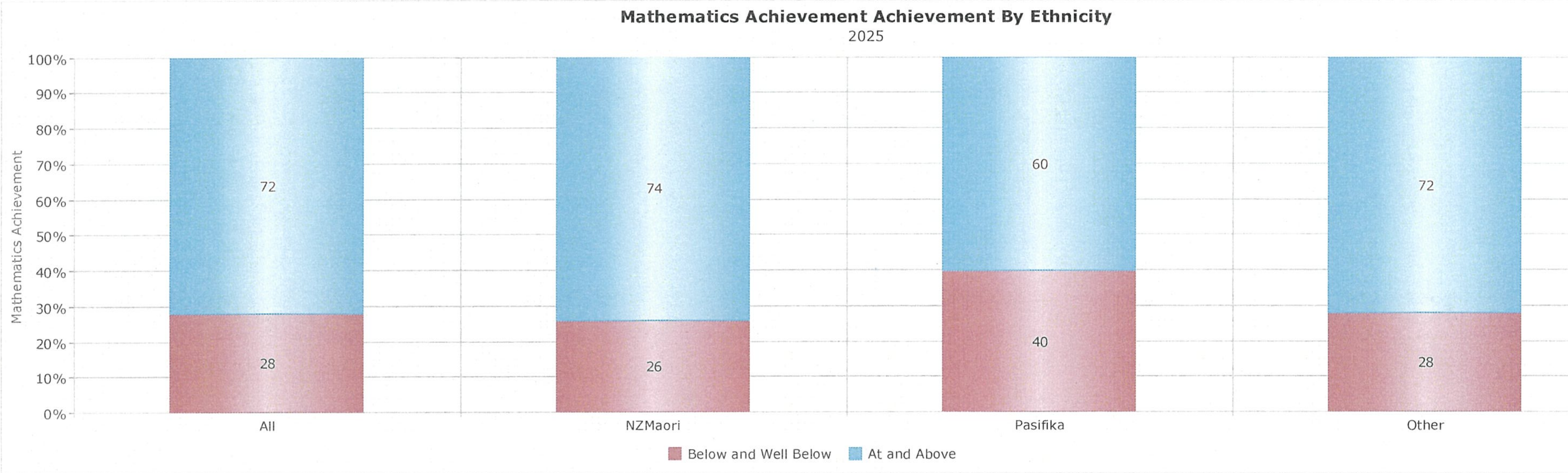
by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	2023						
	2024						
	2025	84	54	84	65	72	78
% Below and Well Below	2023						
	2024						
	2025	16	46	16	35	28	22


Mathematics Achievement Achievement By year Level
2025
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
Mathematics Achievement
27
5
0
1
37
24
8
10
32
6
2
6
43
22
4
15
35
19
0
20
33
14
1
2025 Y1
2025 Y2
2025 Y3
2025 Y4
2025 Y5
2025 Y6
Well Below
Below
At
Above

by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2023								
	2024								
	2025	75	68	74	74	60	60	77	67
% Below and Well Below	2023								
	2024								
	2025	25	32	26	26	40	40	23	33

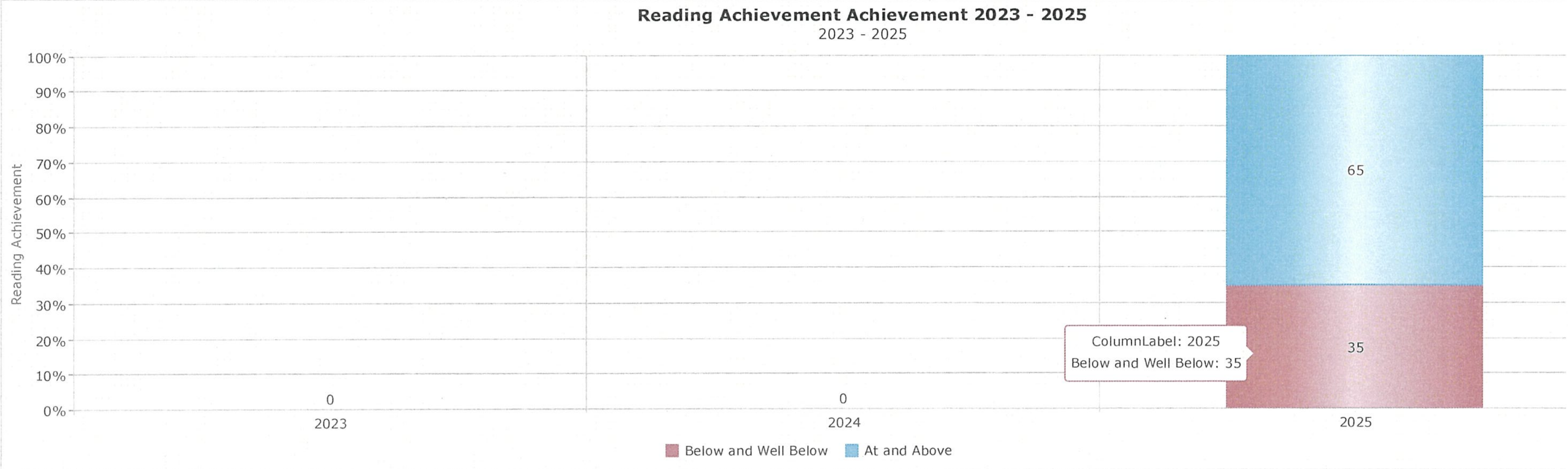


by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2023				
	2024				
	2025	72	74	60	72
% Below and Well Below	2023				
	2024				
	2025	28	26	40	28

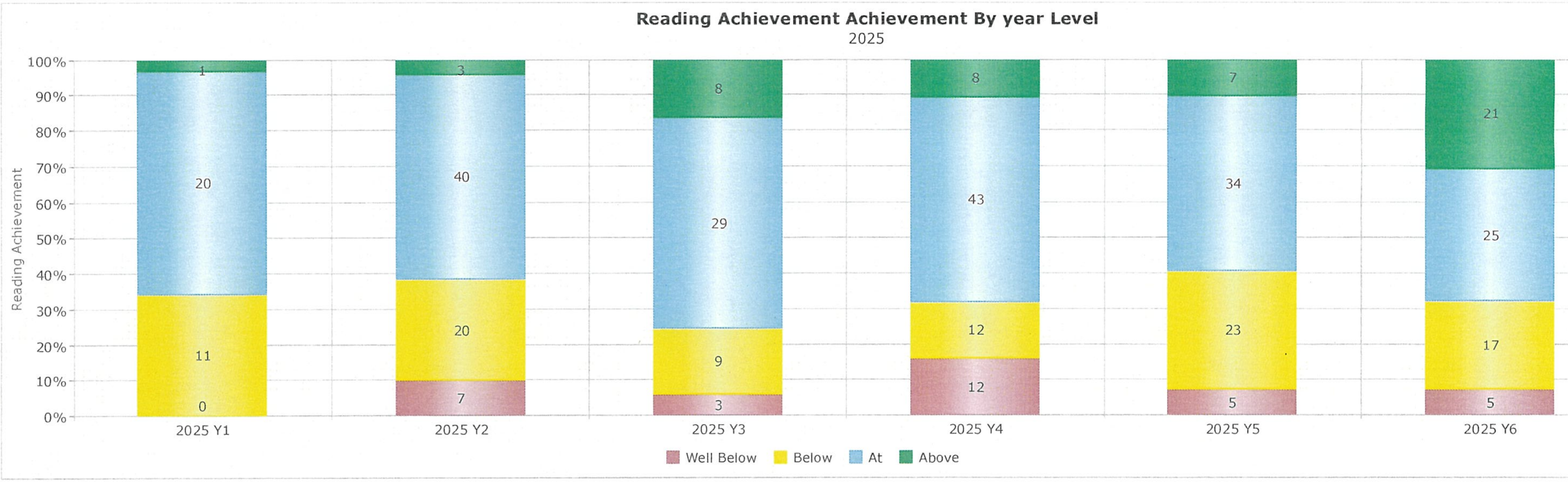


All Students Achievement
Reading Achievement 2023 - 2025

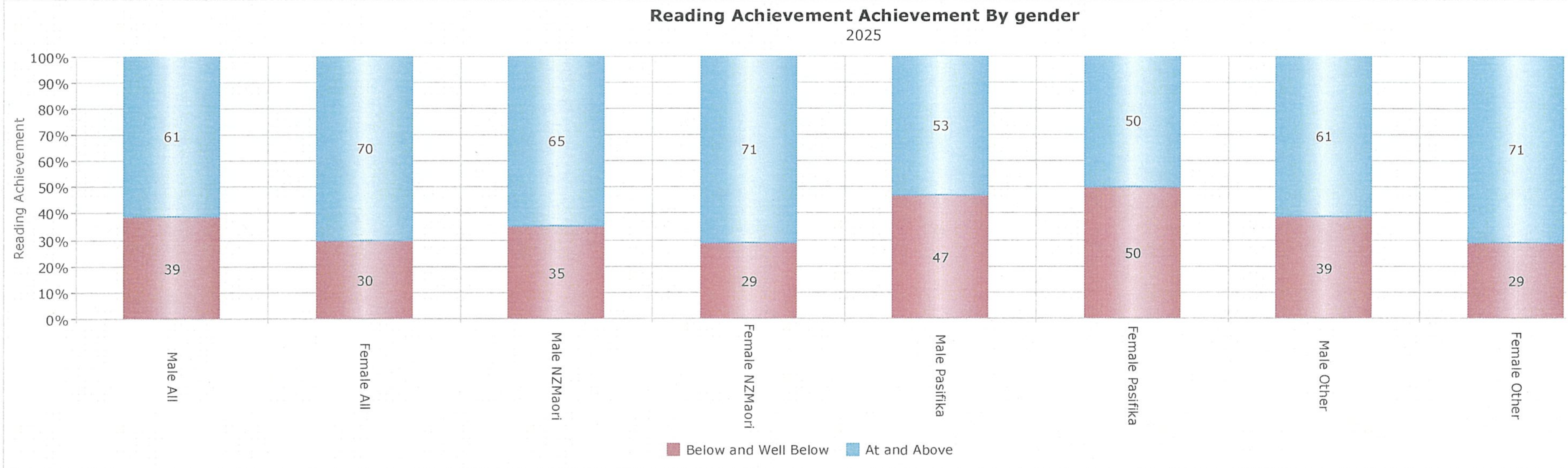
	2023	2024	2025
% At and Above	0	0	65
% Below and Well Below	0	0	35



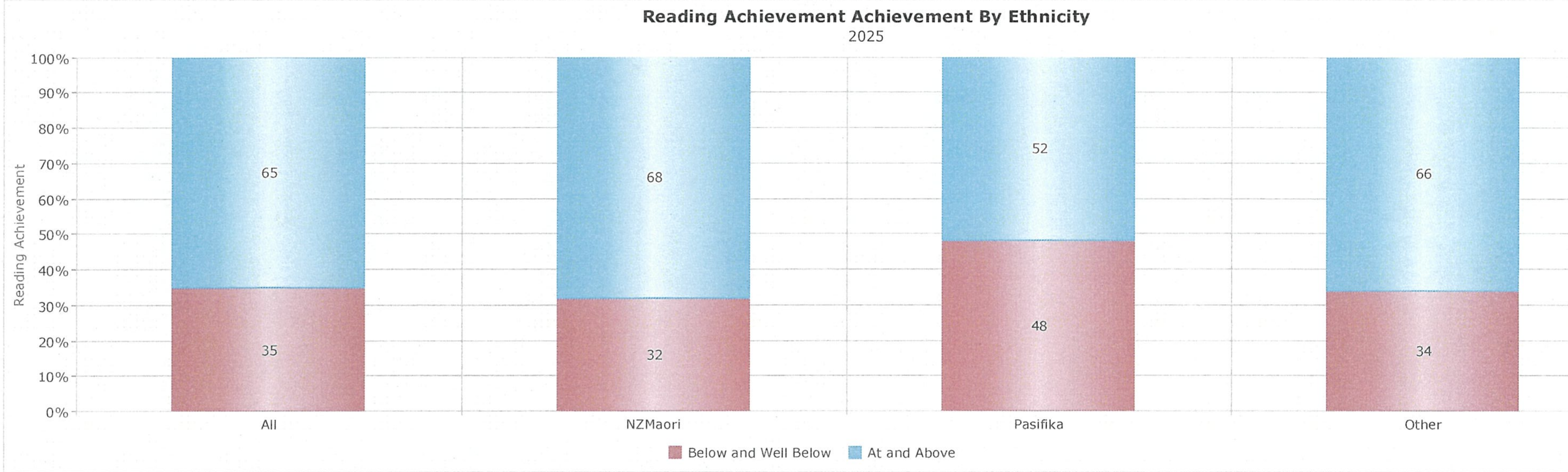
by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	2023						
	2024						
	2025	66	61	76	68	59	68
% Below and Well Below	2023						
	2024						
	2025	34	39	24	32	41	32


Reading Achievement Achievement By year Level
2025
Reading Achievement
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
1
20
11
0
3
40
20
7
8
29
9
3
8
43
12
12
7
34
23
5
21
25
17
5
2025 Y1
2025 Y2
2025 Y3
2025 Y4
2025 Y5
2025 Y6
Well Below
Below
At
Above

by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2023								
	2024								
	2025	61	70	65	71	53	50	61	71
% Below and Well Below	2023								
	2024								
	2025	39	30	35	29	47	50	39	29

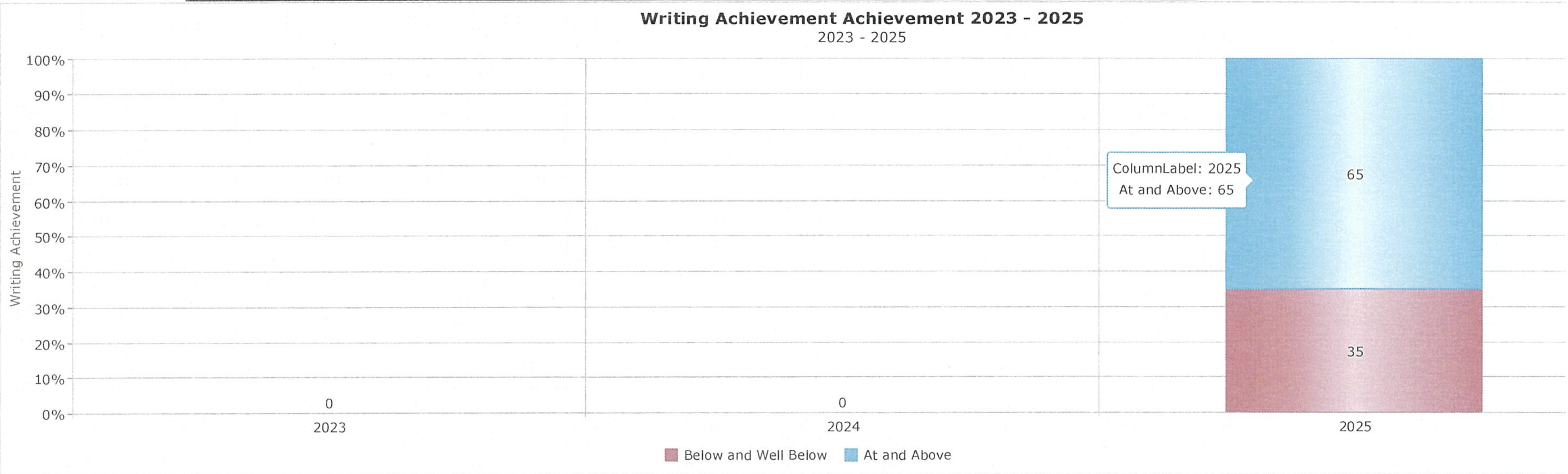


by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2023				
	2024				
	2025	65	68	52	66
% Below and Well Below	2023				
	2024				
	2025	35	32	48	34

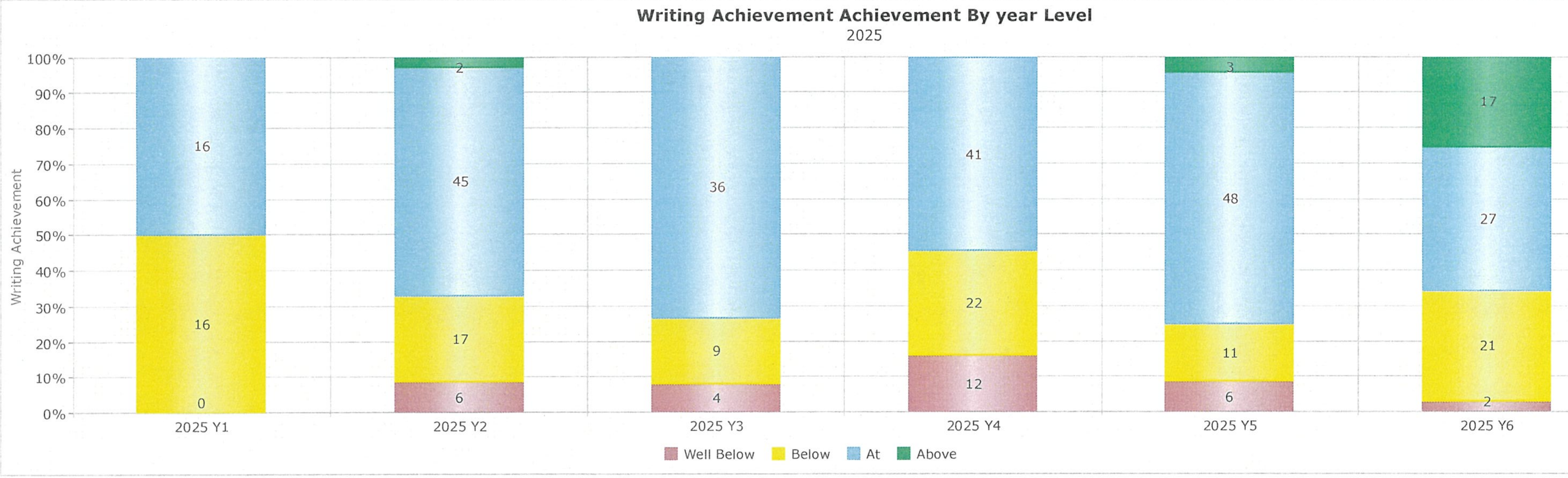


All Students Achievement
Writing Achievement 2023 - 2025

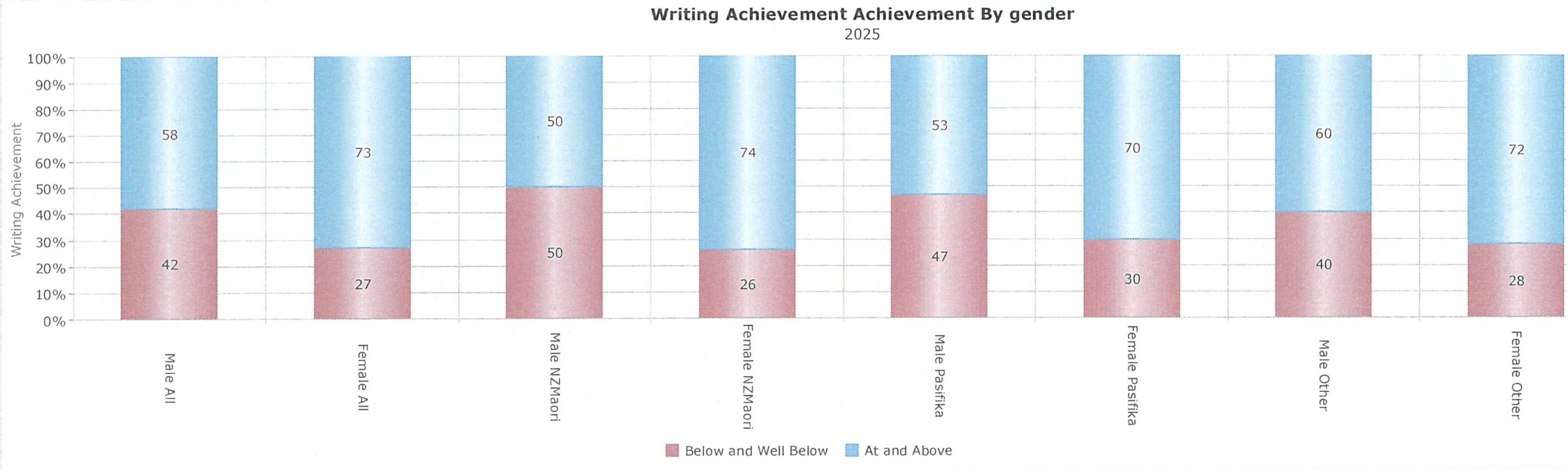
	2023	2024	2025
% At and Above	0	0	65
% Below and Well Below	0	0	35



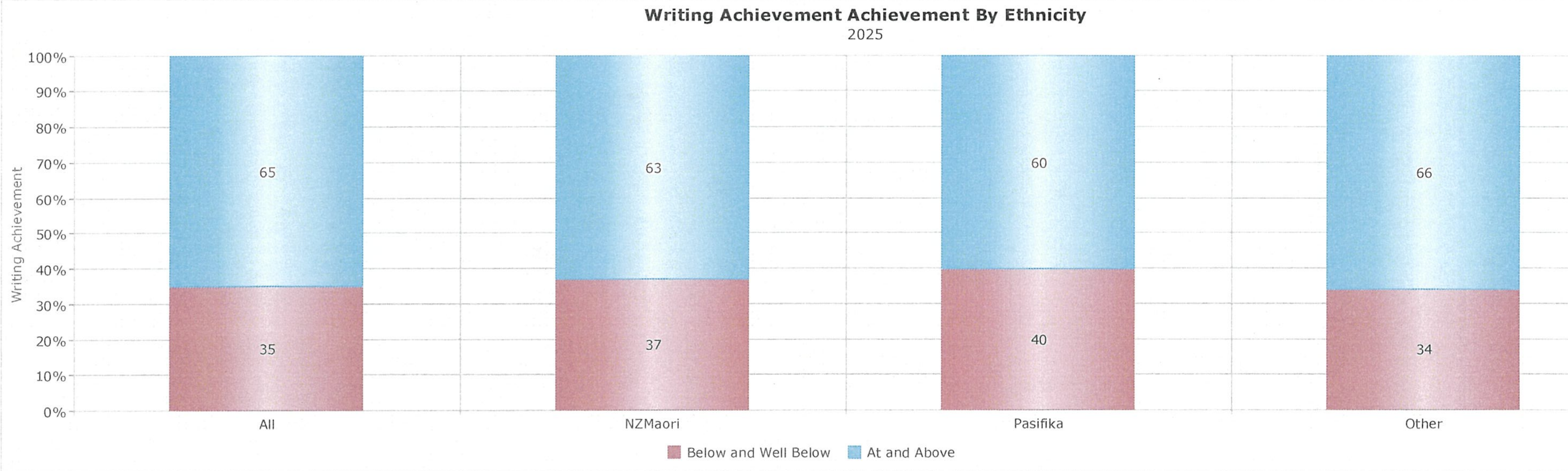
by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	**2023**						
	2024						
	2025	50	67	73	55	75	66
% Below and Well Below	**2023**						
	2024						
	2025	50	33	27	45	25	34


Writing Achievement Achievement By year Level
2025
Writing Achievement
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
16
16
0
2
45
17
6
36
9
4
41
22
12
3
48
11
6
17
27
21
2
2025 Y1
2025 Y2
2025 Y3
2025 Y4
2025 Y5
2025 Y6
Well Below
Below
At
Above

by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2023								
	2024								
	2025	58	73	50	74	53	70	60	72
% Below and Well Below	2023								
	2024								
	2025	42	27	50	26	47	30	40	28



by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2023				
	2024				
	2025	65	63	60	66
% Below and Well Below	2023				
	2024				
	2025	35	37	40	34



How Snells Beach School have given effect to Te Tiriti o Waitangi 2025

Introduction:

At Snells Beach School, giving effect to Te Tiriti o Waitangi is a fundamental objective ingrained within the ethos of our institution. In this report, we outline our efforts towards meeting our Te Tiriti obligations, focusing on Section 127(1)(d) of the Education and Training Act 2020, which defines the requirements for schools in this regard.

1. Working Towards Te Tiriti Obligations:

The board of Snells Beach School recognizes the importance of honoring Te Tiriti o Waitangi and has undertaken various initiatives to uphold this commitment. These efforts extend beyond mere compliance and are deeply rooted in our school's culture and practices.

2. Compliance with Section 127(1)(d) of the Education and Training Act 2020:

a. Reflecting Local Tikanga Māori, Mātauranga Māori, and Te Ao Māori in Plans, Policies, and Local Curriculum:

- Our school's strategic plans, policies, and local curriculum are developed with the active involvement of our Māori community members, including parents, caregivers, and local iwi (Ngāti Manuhiri) representatives. Their input ensures that our educational practices align with local tikanga Māori, mātauranga Māori, and te ao Māori.
- We have established a Within School Lead (Kāhui Ako) position to review and enhance the integration of Māori perspectives across our curriculum and school activities.

b. Making Instruction Available in Tikanga Māori and Te Reo Māori:

- Snells Beach School has made significant strides in promoting the use of te reo Māori within our learning environment. We work with both MAC (Māori Achievement Collaborative) and Te Pūheke advisors to upskill our kaiako, ensuring that all students have the opportunity to engage with and learn the language.
- Our school encourages the use of te reo Māori in everyday communication, signage, and classroom activities. We provide professional development opportunities for our teaching staff to enhance their proficiency in te reo Māori and integrate it effectively into their teaching practices.

c. Achieving Equitable Outcomes for Māori Students:

- Snells Beach School is committed to eliminating disparities in educational outcomes between Māori and non-Māori students. We have implemented targeted support programs aimed at addressing the specific needs of Māori learners, including access to culturally responsive resources.

- Our school regularly monitors and evaluates the academic progress and wellbeing of Māori students, employing data-driven approaches to identify areas for improvement and implement tailored interventions.

3. Comprehensive Approach to Giving Effect to Te Tiriti o Waitangi:

While our statement of variance provides insight into some of our initiatives, this report serves to underscore the comprehensive nature of our efforts to give effect to Te Tiriti o Waitangi. Our commitment extends beyond statutory requirements, reflecting a genuine desire to foster an inclusive and culturally responsive learning environment for all students.

Conclusion:

In conclusion, Snells Beach School remains steadfast in its dedication to honoring Te Tiriti o Waitangi and fulfilling its obligations under the Education and Training Act 2020. Through collaborative engagement with our Māori community, integration of Māori perspectives into our curriculum, and targeted support for Māori learners, we endeavor to uphold the principles of partnership, participation, and protection enshrined in Te Tiriti o Waitangi.

Our Statement of Variance outlines the actions we have taken to give effect to Te Tiriti o Waitangi.

Our Evaluation of Student Progress and Achievement Report demonstrates our ongoing commitment to achieving equitable outcomes for our Māori learners.

Our Strategic and Annual Plans, school policies, and local curriculum incorporate local tikanga Māori, mātauranga Māori, and te ao Māori, ensuring these perspectives are embedded throughout school life.

Students have the opportunity to participate in our school Kapa Haka rōpū, as well as Taurima Kapa Haka alongside kura within our local Kāhui Ako. Our Kapa Haka rōpū also proudly performs at the annual Matariki celebrations.

We consult annually with our Māori community to strengthen partnerships and ensure their voices help shape our direction.

As tangata whenua and kaitiaki of our local area, Ngāti Manuhiri play a vital role in helping us understand the history, tikanga, and cultural significance of our rohe. We value this partnership and are committed to continuing to learn alongside them.

Our school pepeha was developed collaboratively with Ngāti Manuhiri and formally endorsed in June 2025. It is proudly displayed throughout our school as a visible expression of our identity and to warmly welcome all who visit.

SBS Annual Plan 2026

Snells Beach School
Te Manu o te Ngahere

Goal 1: to expand on our Living Values Programme to priorotise wellbeing for all through taha hinengaro (mental and emotional health) & taha whānau (social health)

Strategic Initiatives	Strategic Actions	Details	Success
Develop clear processes for new student, whānau and staff induction and engagement	Design and implement a new induction process for SBS Staff	Establishment of SBS Staff Handbook	New handbook established and in use.
	Design and implement a new induction process for students and whānau	Meeting for all prospective New Entrant parents and whānau half a term before their child starts. Build into exisiting child visit programme. Supported by Bridget Farmiloe - focus on anxiety at drop off.	New cycle of welcome into SBS established and implemented. Mihi Whakatau occur regularly. Reduction in stress around drop off time as new programmes are implemented.
Create a consistent wellbeing programme across the kūra,	Expand our Living Values Programme to include key points from Pause, Breathe, Smile.	New staff inducted into our SBS Values Programme.Staff meetings to establish baseline programme, based on completed PLD.	New wellbeing programme in use across all classes. Documented for future reference.
Establish a cycle of regular, termly, events and opportunities for whānau engagement	Provide a range of opportunities for whānau to engage in whakawhānaungatanga.	One school wide whānau invited event per term. Expand opportunities for teacher/whānau engagement.	Relevant information shared with whānau. High level of whānau support and interaction.

SBS Annual Plan 2026

Goal 2: continue to review and embed our school wide delivery of Literacy and Maths

Snells Beach School

Te Manu o te Ngahere

Strategic Initiatives	Strategic Actions	Details	Success
Review level wide overviews in all aspects of Literacy and Maths.	Ensure the revised curriculum is fuly covered, utilising Prime and Numicon.	Development of Basic Facts/ Times Tables programme to meet new MOE expectations, in teams. Ensure that supplementary Prime resources are included in the overviews. Develop Numicon based overview for Years 0-2	Literacy and Maths overviews ensure consistency across all year levels and are in line with the new curriculum. Year level programmes cater for areas of biggest change in the curriculum, such as times tables expectations.
	Consistent use of testing materials, including those to be provided by the MOE	PLD for lead staff on use of new MOE testing tools. Incorporate new MOE assessments into our existing overviews.	Assessment Schedules are understood, effective, and in line with the new MOE requirements.
Review our support and extension programmes	Appoint part time teachers for delivery of Literacy and Maths. Explore extension options for extension learners.	Co-ordinate class timetables to ensure students can be released at the same time for support groups. Senior students to Mathex. New support teachers to attend MOE PLD	Students with needs are correctly identified and receive appropriate support

SBS Annual Plan 2026

Snells Beach School
Te Manu o te Ngahere

Goal 3: create our local curriculum plan, based on the recently revised curriculum documents in 2026

Strategic Initiatives	Strategic Actions	Details	Success
Build teacher knowledge and capacity to strengthen teaching & learning programmes	Ensure that there is significant staff PLD time allocated to exploring the new curriculums, and considering those in our school context.	Unpack the key curriculum changes at each level via team meetings.	New local curriculum overview established
		At staff meetings form an agreement on existing programmes and contexts at each level so there is no clash of ‘subject” or resourcing.	
		Build our local curriculum around SBS “must do’s” as much as possible.	
		Explore our existing resources to see what can be utilised.	Resource room operates effectively and efficiently for teachers.
	Re-organise resource storage to support curriculum delivery	Create a “wishlist” of newly required resources.	required resources are identified for future budgeting.
		Consider if the current layout of the resource area is the most effective.	