

JOHNSONVILLE SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 2866

Principal: Tania Cohen

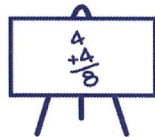
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JOHNSONVILLE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Johnsonville 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.

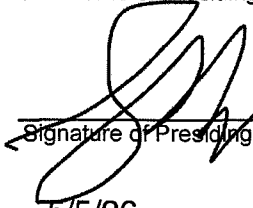
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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 Faisandier

Full Name of Presiding Member



Signature of Presiding Member

5/5/26

Date

Tania Cohen

Full Name of Principal



Signature of Principal

5 May 2026

Date

Johnsonville 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	5,140,197	4,760,029	4,897,558
Locally Raised Funds	3	154,176	110,584	136,680
Interest		45,971	32,000	55,374
Total Revenue		5,340,344	4,902,613	5,089,612
Expense				
Locally Raised Funds	3	36,169	-	16,450
Learning Resources	4	3,152,846	3,037,914	2,886,527
Administration	5	233,126	240,250	232,990
Interest		910	-	535
Property	6	1,710,837	1,671,400	1,678,651
Loss on Disposal of Property, Plant and Equipment		-	-	2,472
Total Expense		5,133,888	4,949,564	4,817,625
Net Surplus / (Deficit) for the year		206,456	(46,951)	271,987
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		206,456	(46,951)	271,987

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

Johnsonville School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		1,313,110	1,270,000	1,027,904
Total comprehensive revenue and expense for the year		206,456	(46,951)	271,987
Contribution - Furniture and Equipment Grant		-	-	13,219
Contributions from the Ministry of Education		-	-	-
Distributions to the Ministry of Education		-	-	-
Equity at 31 December		1,519,566	1,223,049	1,313,110
Accumulated comprehensive revenue and expense		1,519,566	1,223,049	1,313,110
Reserves		-	-	-
Equity at 31 December		1,519,566	1,223,049	1,313,110

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.

Johnsonville 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	434,694	238,465	255,730
Accounts Receivable	8	287,903	200,000	226,003
GST Receivable		9,310	15,000	16,092
Prepayments		14,732	10,000	9,980
Investments		837,915	650,000	801,904
Funds Receivable for Capital Works Projects	15	45,212	-	78,053
		<u>1,629,766</u>	<u>1,113,465</u>	<u>1,387,762</u>
Current Liabilities				
Accounts Payable	11	339,853	260,000	279,715
Revenue Received in Advance	12	3,569	15,000	15,329
Provision for Cyclical Maintenance	13	16,194	-	44,769
Provision for Asbestos Clean up costs	22	42,375	-	-
Finance Lease Liability	14	9,190	7,500	7,532
Funds held for Capital Works Projects	15	92,392	-	9,208
		<u>503,573</u>	<u>282,500</u>	<u>356,553</u>
Working Capital Surplus/(Deficit)		1,126,193	830,965	1,031,209
Non-current Assets				
Property, Plant and Equipment	10	608,302	604,184	477,593
		<u>608,302</u>	<u>604,184</u>	<u>477,593</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	195,242	207,600	188,077
Finance Lease Liability	14	19,687	4,500	7,615
		<u>214,929</u>	<u>212,100</u>	<u>195,692</u>
Net Assets		<u>1,519,566</u>	<u>1,223,049</u>	<u>1,313,110</u>
Equity		<u>1,519,566</u>	<u>1,223,049</u>	<u>1,313,110</u>

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

Johnsonville 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		1,194,956	1,060,029	1,289,351
Locally Raised Funds		147,541	110,584	132,968
Goods and Services Tax (net)		49,157	-	76
Payments to Employees		(641,448)	(746,384)	(740,032)
Payments to Suppliers		(509,593)	(405,580)	(355,554)
Interest Paid		(910)	-	(535)
Interest Received		45,744	32,000	54,391
Net cash from/(to) Operating Activities		285,447	50,649	380,665
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(177,771)	(194,184)	(105,990)
Purchase of Investments		(36,011)	-	(305,787)
Proceeds from Sale of Investments		-	150,000	-
Net cash from/(to) Investing Activities		(213,782)	(44,184)	(411,777)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	13,219
Finance Lease Payments		(8,727)	(5,500)	(7,017)
Funds Administered on Behalf of Other Parties		116,026	-	(63,660)
Net cash from/(to) Financing Activities		107,299	(5,500)	(57,458)
Net increase/(decrease) in cash and cash equivalents		178,964	965	(88,570)
Cash and cash equivalents at the beginning of the year	7	255,730	237,500	342,334
Cash and cash equivalents at the end of the year	7	434,694	238,465	253,764

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.



Johnsonville School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Johnsonville 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 13.

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 10.

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 14. Future operating lease commitments are disclosed in note 20.

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 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.

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) Investments

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

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the 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	20–50 years
Board-owned Buildings	20–50 years
Furniture and Equipment	10 years
Information and Communication Technology	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on comparison to recent market transactions.

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

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

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

l) Revenue Received in Advance

Revenue received in advance relates to fees 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.

m) 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.

n) 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.

o) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. *Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.*

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

p) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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	1,131,484	1,017,029	1,155,653
Teachers' Salaries Grants	2,537,667	2,300,000	2,214,146
Use of Land and Buildings Grants	1,408,600	1,400,000	1,381,240
Other Government Grants	62,446	43,000	146,519
	5,140,197	4,760,029	4,897,558

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	42,225	37,100	40,845
Fees for Extra Curricular Activities	34,783	-	16,767
Trading	279	8,184	312
Fundraising and Community Grants	253	-	5,142
Other Revenue	76,636	65,300	73,614
	154,176	110,584	136,680
Expense			
Extra Curricular Activities Costs	35,764	-	16,285
Trading	405	-	165
	36,169	-	16,450
Surplus/ (Deficit) for the year Locally Raised Funds	118,007	110,584	120,230

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	42,313	49,930	42,604
Employee Benefits - Salaries	3,026,592	2,897,984	2,768,784
Staff Development	14,422	30,000	15,216
Depreciation	69,519	60,000	59,923
	3,152,846	3,037,914	2,886,527

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	13,436	9,000	10,935
Board Fees and Expenses	9,335	10,000	8,765
Other Administration Expenses	54,239	61,250	56,615
Employee Benefits - Salaries	144,080	143,000	146,122
Insurance	12,036	17,000	10,553
	233,126	240,250	232,990

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	112,082	89,100	60,629
Cyclical Maintenance	(4,008)	27,600	61,046
Heat, Light and Water	67,818	67,600	57,404
Repairs and Maintenance	73,083	35,500	36,281
Use of Land and Buildings	1,408,600	1,400,000	1,381,240
Employee Benefits - Salaries	8,443	5,400	44,041
Other Property Expenses	44,819	46,200	38,010
	<u>1,710,837</u>	<u>1,671,400</u>	<u>1,678,651</u>

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

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	434,694	238,465	255,730
Cash and cash equivalents for Statement of Cash Flows	<u>434,694</u>	<u>238,465</u>	<u>255,730</u>

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

Of the \$434,694 Cash and Cash Equivalents \$89,544 is subject to restrictions for the following reasons:

- \$3,569 of Revenue relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 12.
- \$85,975 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 15.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	1,161	-	6,286
Receivables from the Ministry of Education	3,343	-	6,930
Interest Receivable	4,873	-	4,646
Teacher Salaries Grant Receivable	278,526	200,000	208,141
	<u>287,903</u>	<u>200,000</u>	<u>226,003</u>
Receivables from Exchange Transactions	6,034	-	10,932
Receivables from Non-Exchange Transactions	281,869	200,000	215,071
	<u>287,903</u>	<u>200,000</u>	<u>226,003</u>

9. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	837,915	650,000	801,904
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	837,915	650,000	801,904

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	223,493	99,176	-	-	(7,027)	315,642
Furniture and Equipment	147,401	66,069	-	-	(25,359)	188,111
Information and Communication Technology	72,589	12,526	-	-	(25,515)	59,600
Leased Assets	14,894	22,457	-	-	(9,216)	28,135
Library Resources	19,216	-	-	-	(2,402)	16,814
	477,593	200,228	-	-	(69,519)	608,302

The net carrying value of furniture and equipment held under a finance lease is \$7,082 (2024:\$14,894)

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	409,693	(94,051)	315,642	310,517	(87,024)	223,493
Furniture and Equipment	422,887	(234,776)	188,111	368,473	(221,072)	147,401
Information and Communication Technology	180,979	(121,379)	59,600	187,874	(115,285)	72,589
Leased Assets	49,322	(21,187)	28,135	37,333	(22,439)	14,894
Library Resources	173,584	(156,770)	16,814	173,584	(154,368)	19,216
	1,236,465	(628,163)	608,302	1,077,781	(600,188)	477,593

11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	27,428	40,000	33,483
Accruals	16,867	20,000	21,059
Employee Entitlements - Salaries	278,526	200,000	208,141
Employee Entitlements - Leave Accrual	17,032	-	17,032
	<u>339,853</u>	<u>260,000</u>	<u>279,715</u>
Payables for Exchange Transactions	339,853	260,000	279,715
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>339,853</u>	<u>260,000</u>	<u>279,715</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Other revenue in Advance	3,569	15,000	15,329
	<u>3,569</u>	<u>15,000</u>	<u>15,329</u>

13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	232,846	180,000	199,765
Increase/(decrease) to the Provision During the Year	(4,008)	27,600	59,781
Use of the Provision During the Year	(17,402)	-	(26,700)
Provision at the End of the Year	<u>211,436</u>	<u>207,600</u>	<u>232,846</u>
Cyclical Maintenance - Current	16,194	-	44,769
Cyclical Maintenance - Non current	195,242	207,600	188,077
	<u>211,436</u>	<u>207,600</u>	<u>232,846</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan.



14. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	9,190	7,500	7,532
Later than One Year	19,687	4,500	7,615
Future Finance Charges	-	-	-
	<u>28,877</u>	<u>12,000</u>	<u>15,147</u>
Represented by			
Finance lease liability - Current	9,190	7,500	7,532
Finance lease liability - Non current	19,687	4,500	7,615
	<u>28,877</u>	<u>12,000</u>	<u>15,147</u>

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

	2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Slip and Retaining Wall	251685	-	100,000	(50,107)	-	49,892
LSM Sensory Room	225717	(25,026)	27,026	(2,000)	-	-
LSM Fencing		(17,068)	19,343	(2,275)	-	-
Weather Tightness		(13,608)	-	(25,663)	-	(39,271)
Asphalt	249002	(4,500)	50,000	(3,000)	-	42,500
Cladding		(17,851)	63,163	(46,220)	-	(908)
Fencing and Decking	241237	9,208	171,952	(182,922)	-	(1,762)
CCTV/Arson	251718	-	13,000	(16,271)	-	(3,271)
Totals		<u>(68,845)</u>	<u>444,484</u>	<u>(328,458)</u>	<u>-</u>	<u>47,180</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	92,392
Funds Receivable from the Ministry of Education	(45,212)



	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
LSM Accessibility		9,030	-	(9,030)	-	-
LSM Sensory Room	234029	22,689	-	(47,715)	-	(25,026)
ILE Upgrade		(19,633)	56,066	(36,433)	-	-
LSM Fencing		(3,663)	-	(13,405)	-	(17,068)
Weather Tightness	216052	(13,608)	-	-	-	(13,608)
Asphalt		-	-	(4,500)	-	(4,500)
Cladding		-	-	(17,851)	-	(17,851)
Fencing and Decking		-	150,000	(140,792)	-	9,208
Totals		(5,185)	206,066	(269,726)	-	(68,845)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

9,208
(78,053)

16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

17. 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
	\$	\$
<i>Board Members</i>		
Remuneration	4,105	3,205
<i>Leadership Team</i>		
Remuneration	414,397	390,250
Full-time equivalent members	3	3
Total key management personnel remuneration	418,502	393,455

There are 7 members of the Board excluding the Principal. The Board has held 10 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 other 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	5-6	4-5
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	10
110-120	5	1
120-130	1	1
	<u>12</u>	<u>12</u>

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

18. 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	-	-

19. 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.

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$266,449 (2024:\$9,208) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Slip and Retaining Wall	182,741
Asphalt	83,708
Total	<u>266,449</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

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

21. 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	434,694	238,465	255,730
Receivables	287,903	200,000	226,003
Investments - Term Deposits	837,915	650,000	801,904
Total financial assets measured at amortised cost	<u>1,560,512</u>	<u>1,088,465</u>	<u>1,283,637</u>

Financial liabilities measured at amortised cost

Payables	339,853	260,000	279,715
Finance Leases	28,877	12,000	15,147
Total financial liabilities measured at amortised cost	<u>368,730</u>	<u>272,000</u>	<u>294,862</u>

22. Events After Balance Date

One-off Ministry of Education Grant (Asbestos in Coloured Sand Response)

In late 2025, a number of state and state-integrated schools were affected by asbestos contamination linked to coloured sand products. The contamination was identified in several products at the end of 2025, resulting in affected schools incurring various remediation and related costs, including:

- Licensed asbestos assessor reports
- Removal and disposal of asbestos-containing coloured sand
- Asbestos decontamination activities, including cleaning or removal of contaminated furniture, flooring, and wall linings, and obtaining asbestos clearance certificates
- Building remediation works, including replacement of carpets and/or acoustic wall linings

As a result, the School has recognised a provision for asbestos clean up of \$42,375 in the statement of financial position.

Subsequent to year end, in January 2026, the Ministry of Education announced a one-off grant to support affected schools with asbestos removal, decontamination, and related building remediation costs. The School has been approved funding which is expected to be received and recognised as revenue in the 2026 financial year.

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

23. 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 the financial statements of Johnsonville School for the year ended 31 December 2025

The Auditor-General is the auditor of Johnsonville School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2025, and
 - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 5 May 2026. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for 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 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 on behalf of the School 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 there is an intention to close or merge the School, or there is 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 assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

The Board is responsible for the other information. The other information comprises the information included on page 1, and pages 24 to 35 but does not include the financial statements, and our auditor's report thereon.

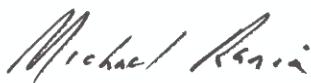
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 independence requirements of 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) (PSE 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests, in the School.

A handwritten signature in black ink that reads 'Michael Rania'.

Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand



JOHNSONVILLE SCHOOL BOARD REPRESENTATIVES

Updated August 2025

Name	Occupation	How Board role gained	Term Expires/Expired
Simon Faisandier <i>Presiding Member</i>	Marketing/ Property	Election Aug 2025	Sept 2028
Siobhán Garrett <i>Assist: Deputy Presiding Member, Komiti Tika Tangata</i>	Full-time Parent	Election Aug 2025	Sept 2028
David Lim <i>Assist: Finance, Property</i>	Project Manager	Election Aug 2025	Sept 2028
Simon Scannell <i>Assist: Health & Safety, Property</i>	Electrician	Election Aug 2025	Sept 2028
Noah Boyte <i>Assist: Komiti Tika Tangata, Health & Safety</i>	Technical Advisor	Election Aug 2025	Sept 2028
Abhishek Gaur <i>Assist: Finance</i>	IT	Election Aug 2025	Sept 2028
Tania Cohen <i>Principal Assist: All subcommittees</i>	Principal	Principal	
Misty Olney <i>Staff Representative Assist: Health & Safety, Komiti Tika Tangata</i>	Teacher	Re-elected Aug 2025	Sept 2028

Statement of Variance Reporting 2025



School Name:	Johnsonville School	School Number:	2866
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Strategic Aim	Our school community maintains a learning environment where children are challenged, engaged and achieving in all areas of the Johnsonville School Curriculum.
Annual Aim:	<p>Annual Aim 1 To increase the number of students achieving at or above the year-level curriculum expectations for writing.</p> <p>Annual Aim 2 To increase the number of students achieving at or above the year-level curriculum expectations for mathematics.</p>
Target:	<p>Annual Aim 1</p> <p>Part 1 Eighty percent of boys in years 0 to 6 who did not meet the curriculum achievement expectations for writing in 2024 will make at least one year's progress in writing in 2025. Of the boys who make at least one year's progress, at least a quarter will have made more than a year's progress (accelerated progress).</p> <p>Part 2 Eighty percent of Year 1, 2 and 4 students who did not meet the curriculum achievement expectations of writing in 2024 will make at least one year's progress in writing in 2025. Of the students who make at least one year's progress, at least a quarter will have made more than a year's progress (accelerated progress).</p> <p>Part 3 Eighty percent of Māori and Pasifika students in years 0 to 6 who did not meet the curriculum achievement expectations for writing in 2024 will make at least one year's progress in writings in 2025. Of the students who make at least one year's progress, at least a quarter will have made more than a year's progress (accelerated progress).</p> <p>Annual Aim 2</p> <p>Part 1 Eighty percent of students in years 1, 2 and 4 who did not meet the curriculum achievement expectations for mathematics in 2024 will make at least one year's progress in mathematics in 2025. Of the students who make at least one year's progress, at least a quarter will have made more than a year's progress (accelerated progress).</p>

Baseline Data:**Baseline data (End of 2024):**

Analysis of the school-wide writing achievement data for 2024 showed:

- The majority of Y0 – 6 students (65%) met or exceeded the year-level curriculum expectations for writing, this is lower in Y1 (54%) Y2 (61%) Y4 (63%).
- The large majority of the girls (71%) met or exceeded the year-level curriculum expectations for writing, a markedly lower proportion of boys did (58%).
- 41.5% (17 out of 41 students) of Māori students were working towards expectations in writing.

Analysis of the school-wide mathematics achievement data for EOY 2024 showed:

- Eighty percent of students in years 1, 2 and 4 who did not meet the curriculum achievement expectations for mathematics in 2024 will make at least one year's progress in mathematics in 2025. Of the students who make at least one year's progress, at least a quarter will have made more than a year's progress (accelerated progress).

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Annual Aim 1 Reviewed assessment data and determined the learning needs of target students.</p> <p>Additional targeted needs-based writing instruction within the classroom programme in-line with the principles and learnings gained from the school's and individual teacher's previous PD.</p> <p>Continued implementation of a structured literacy approach for students in YO – 3 (BSLA).</p> <p>Whole school use of Liz Kane spelling programme 'The Code'.</p> <p>Identification of targeted students by leadership team and classroom teachers using assessment data. Regular monitoring meetings with ELS teacher and deputy principal. These meetings focus on monitoring the progress of target students, and any other students' 'at risk' of not progressing. In addition, they support the review of the effectiveness of targeted intervention programmes.</p>	<p>Annual Aim 1 61% of target children made accelerated progress which exceeds the strategic goal. Of those students, 24% met year-level curriculum expectations. 79.6 % of target children made at least one year's progress in writing.</p> <p>All three target cohorts show positive year-on-year improvement in Writing.</p> <ul style="list-style-type: none"> For the 2024 Year 1 cohort, the proportion of students exceeding expectations increased from 4% in 2024 to 15% in 2025 (as Year 2s). Students meeting curriculum expectations increased from 50% in 2024 to 52% in 2025. The proportion working towards expectations decreased from 46% in 2024 to 33% in 2025, indicating fewer students below the expected level. For the 2024 Year 2 cohort, the proportion of students exceeding expectations 	<p>Annual Aim 1</p> <p>Teachers embraced the writing focus and worked hard to improve their skills in teaching writing.</p> <p>Student progress was monitored and tracked through a shared school-wide data base.</p> <p>Regular monitoring meetings were held, and documented, to record students at risk. These meetings included analysis, and use, of writing assessment information (particularly easTTle).</p> <p>Moderation meetings facilitated rigorous professional discussion concerning student progress and achievement, and potential next teaching steps.</p> <p>A school wide focus on explicit teaching of handwriting has supported students transaction skills.</p> <p>Annual Aim 2</p>	<p>Annual Aim 1 & 2</p> <ul style="list-style-type: none"> The provision of additional support and instruction for children that are achieving below the curriculum aspiration for their age and stage. Targeted support across teams. Communication and engagement with whānau. New year 0 – 3 teachers to continue to take part in a BSLA (Better Start Literacy Approach through Canterbury University/MOE). Previously trained teachers to continue receiving updates from University of Canterbury. Year 1 – 6 teachers to continue implementation of a structured literacy program 'The Code' to begin using a structured literacy approach to literacy. Five Year 4 - 6 teachers to receive structured literacy training in 2026. This will be from Liz Cane Literacy.

<p>e-asTTle assessment processes and overall professional judgements (OPJ) are moderated to ensure consistency and reliability across classes.</p> <p>Structured literacy approaches researched and trialled by Year 4 - 6 teachers.</p> <p>Annual Aim 2 Review assessment data and determine the particular learning needs of target students.</p> <p>Continued use of PRIME Maths as a structured mathematics program across the school.</p> <p>Focus on the development of maths</p> <p>Basic Facts are taught explicitly across the school.</p>	<p>increased from 18% in 2024 to 23% in 2025 (as Year 3s). Students meeting curriculum expectations increased from 43% in 2024 to 47% in 2025. The proportion working towards expectations decreased from 38% in 2024 to 30% in 2025, indicating fewer students below the expected level.</p> <ul style="list-style-type: none"> For the 2024 Year 4 cohort, the proportion of students exceeding expectations increased from 19% in 2024 to 25% in 2025 (as Year 5s). Students meeting curriculum expectations increased from 44% in 2024 to 51% in 2025. The proportion working towards expectations decreased from 37% in 2024 to 24% in 2025, indicating fewer students below the expected level. <p>The Māori Writing data shows notable improvement from 2024 to 2025. The proportion of students exceeding expectations increased significantly from 6.5% to 22%, while those meeting expectations decreased from 50% to 37%, suggesting movement from “met”</p>	<p>A continued systematic approach to mathematics in Years 0 – 6 provided stability in this curriculum area and a systematic approach and coverage to mathematics.</p> <p>A new basic facts web-based programme with a focus on multiplication was purchased in 2025. Students in years 4 -6 were able to access this out of hours or from 8.30 am on school mornings using classroom devices. Observation of students engagement, confidence and recall of basic facts was positive.</p>	<ul style="list-style-type: none"> To continue to clearly articulate to students the purpose for their writing – for it to be authentic and relevant to them and their whānau in order to increase engagement and motivation. Syndicate Professional Learning Conversations to be formalised and regularly shared with the Leadership group and discussed in Leadership Team meetings. Identify and utilise opportunities of writing and mathematics for authentic purposes – in planned learning areas, in current events, and in the students’ responses to what they are learning. Leaders and teachers to focus on improving and valuing handwriting and bookwork. Syndicate Teams to identify expectations for bookwork. To continue holding regular syndicate-level and school-level student achievement meetings with a focus on teaching as inquiry. Classroom teachers to identify difficulties that are unique to individual students, or common to many students
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into the “exceeded” category. The proportion working towards expectations remained relatively stable (43.5% to 42%), indicating minimal change at the lower end. Overall, the data reflects a positive upward shift in achievement for Māori learners.

Annual Aim 2

All target year groups show positive year-on-year improvement in mathematics.

- For the 2024 Year 1 cohort, the proportion of students exceeding expectations increased from 18% in 2024 to 29% in 2025 (as Year 2s). Students meeting curriculum expectations decreased from 68% in 2024 to 48% in 2025. The proportion working towards expectations decreased from 40% in 2024 to 23% in 2025, indicating fewer students below the expected level.
- For the 2024 Year 2 cohort, the proportion of students exceeding expectations slightly decreased from 15% in 2024 to 12% in 2025 (as

and implement classroom-based initiatives to meet these needs.

- PRIME Maths will continue to be implemented across the Year 2 – Year 6 classrooms.
- Numicon will continue to be implemented in Year 0 – 1.
- Continued professional development will be provided to ensure the PRIME programmes effective implementation and their ongoing use.
- Continued reflection of maths programme in classrooms that reflects a balance of approaches based on student needs.
- Planning documents and timetables are shared so support for teachers can be identified by leaders if required.

Year 3s).

Students meeting curriculum expectations increased from 52% in 2024 to 72% in 2025. The proportion working towards expectations decreased from 33% in 2024 to 16% in 2025, indicating fewer students below the expected level.

- For the 2024 Year 4 cohort, the proportion of students exceeding expectations increased from 21% in 2024 to 33% in 2025 (as Year 5s). Students meeting curriculum expectations increased from 43% in 2024 to 51% in 2025. The proportion working towards expectations decreased from 36% in 2024 to 16% in 2025, indicating fewer students below the expected level.

Planning for next year:

Our school's focus for 2026 will be three strategic goals (Identity and Belonging, Equity and Hauroa & Wellbeing) and to implement the newly mandated New Zealand Curriculum in Literacy and Numeracy.

Collaborative planning and analysis of data between teachers is focused and deliberate.

Explore Ministry of Education assessment tools (SMART) when available.

Strengthen the use of eTAP and other assessment tools to ensure student progress and achievement are accurately tracked, and use this data to inform and improve teaching and learning.

Focus on deliberate teaching and ensuring students are receiving an hour of reading, writing and mathematics per day.

Tuakana/Teina opportunities continue to be implemented across the school. Development of this to be worked on throughout the year.



Statement on Kiwisport 2025

KiwiSport funds, to enable participation in organised sport, are included as a portion of the operations grant.

The amount of the operations grant tagged to KiwiSport was \$5706.84

During 2025, Johnsonville School's KiwiSport funding was spent on:

- Sports equipment
- Primary Sport Wellington subscription
- Insurance for the school's indoor swimming pool
- Teacher release to attend sports events
- Ensuring all students had equitable access to sporting opportunities

Tania Cohen
Principal
Johnsonville School



Annual Report 2025

Introduction

Johnsonville School is nestled amongst the hills of Wellington's Northern Suburbs and caters for students from Years 1 to 6. The school is well known for its open, friendly children; hardworking, dedicated and welcoming staff; and supportive community. We enjoy learning, growing and having fun together.

At present 37.5% identifies as New Zealand/Pākehā. The remainder came from diverse backgrounds, with 9.2% identifying as Māori, 5.1% as Pasifika, 17% Asian and 30.8% Other. Approximately one third of our students are English language learners. Our highly-regarded special education unit caters for students with high needs in a dedicated environment with experienced staff who work in partnership with parents and caregivers to ensure students reach their full potential.

Analysis of Roll 2025

Roll by Year Level – Numbers as at 1 July 2025

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
1 July 25	50	49	64	46	61	83	353
1 July 24	52	60	51	59	75	62	359

The roll remains stable and out of zone ballots are held.

Events and Initiatives

The primary professional development focus for 2025 was unpacking the new refreshed New Zealand curriculum in English and Mathematics which included a focus on PRIME mathematics in Years 2-6, Better Start Literacy Approach (BSLA), culturally responsive and collaborative practice. Professional development included staff meetings with an external facilitator, observations of teachers within our school and in others, supplementary target student discussions and teacher aide support within the classrooms. The Ministry of Education delivered two of the four days of professional development for the mathematics curriculum, with the remainder of the days being delivered in 2026.

The Home and School Committee raises funds through activities for our students and supports projects for our students. They provided support for leadership opportunities for our Year 6 pupils, provided taonga for our Year 6 leavers, splash day for all our students and held a very

successful Multicultural Food Festival. The focus for 2025 was raising funds for playground markings.

Johnsonville School continued to strengthen the connections with local school through belonging to and its involvement in Tarikākā Kāhui Ako – Better Together. Teachers from across our cluster of schools meet on a regular basis to learn from each other, striving to raise student achievement, wellbeing and culture, language and identities. With the disestablishment of the Kāhui Ako at the end of 2025, the principals in the cluster decided to continue working collaboratively and not lose the work we were already doing together. Moving forward we will work as Tarikākā Cluster and pool resourcing to enable the work to continue.

Health and Physical Education consultation was undertaken with the community in 2025. Some changes have occurred due to the feedback.

Property works during 2025 included a retaining wall being installed along the bank on the bottom field, a block retaining wall being erected behind Room 1 to contain bank slippage, and the top court being asphalted with court markings. The Ministry of Education approved the upgrading of Room 20 used for our junior Korowai students with aluminium joinery, carpet and lino. New toilets and fresh paint completed the project. We received a small one-off grant for property maintenance and this was spent on thinning out our gardens and general garden maintenance as well as tree maintenance – keeping them out of the gutters.

Employer Responsibilities

The School Board complies with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024. The School Board complies with the Employment Policies and Equal Employment Opportunities Policy.

Te Tiriti o Waitangi

The School Board complies with Education and Training Act 2020 requirements giving effect to Te Tiriti o Waitangi by:

- Working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- Taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of Te Tiriti o Waitangi and te reo Māori

With the removal of Te Tiriti o Waitangi from the Education and Training Act 2020, the School Board has maintained a commitment to continue to give effect to Te Tiriti o Waitangi.

The School Board has analysed attendance data, set targets and has an attendance management plan for 2026.

Performance Management

All staff participated in the professional growth cycle. The principal was appraised through a professional learning group using the professional growth cycle. The presiding member and principal discussed the professional growth cycle, and a summary was presented to the School Board. All teaching staff were registered with the Teachers Council and all non-teaching staff are police vetted.

Education Assistant Programme (EAP)

The Board as a good employer provides EAP services. All staff had access to counselling services if required.

Workplace Safety

Regular Health and Wellbeing surveys continued by the School Board for staff. Suggestions from these were implemented by the School Board. Student surveys were completed, results analysed and compared from previous years. The Health and Safety Committee meets on a termly basis comprising of Board members, principal, staff representatives and caretaker.

In 2025, asbestos was detected in coloured sand in 14 different brands across New Zealand. As a School Board we tested every sand sample in our school and two classroom sands were found to have asbestos fibres in them. We followed Work Safe recommendations, closed off the affected and adjoining classrooms as a precautionary measure. The rooms were remediated as required by Work Safe by a registered asbestos removal company and retested by a licensed tester. Clearance certificates have been received.

Principal Wellbeing and Leadership Fund

Unspent funds from the Principal Wellbeing and Leadership funds (contractual 2023/2024) were not spent in 2025. The School Board agreed to carry over unspent funds of \$3000 to 2026.

Tania Cohen
Principal