HOMAI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1317
Principal:	Christina Patea
School Address:	89 Browns Road, Manurewa
School Postal Address:	89 Browns Road, Manurewa, Manukau, 2102
School Phone:	09 266 8918
School Email:	office@homai.school.nz

Accountant / Service Provider: Education Services. Dedicated to your school

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HOMAI SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Homai 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.

David Ian Hyde	CHRISTINA PATEA
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
20/05/2026	20.05.2026
Date	Date

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Homai 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	6,267,867	4,349,223	5,668,160
Locally Raised Funds	3	204,097	58,500	121,611
Interest		56,718	-	79,657
Other Revenue		639	-	39,612
Total Revenue		6,529,321	4,407,723	5,909,040
Expense				
Locally Raised Funds	3	3,057	-	1,871
Learning Resources	4	4,011,860	3,169,038	3,347,423
Administration	5	706,219	273,805	665,299
Interest		2,544	1,800	2,446
Property	6	1,194,886	954,737	1,267,652
Loss on Disposal of Property, Plant and Equipment		1,530	-	1,604
Total Expense		5,920,096	4,399,380	5,286,295
Net Surplus / (Deficit) for the year		609,225	8,343	622,745
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		609,225	8,343	622,745

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

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

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		2,684,301	2,043,997	2,061,556
Total comprehensive revenue and expense for the year		609,225	8,343	622,745
Equity at 31 December		3,293,526	2,052,340	2,684,301
Accumulated comprehensive revenue and expense		3,293,526	2,052,340	2,684,301
Equity at 31 December		3,293,526	2,052,340	2,684,301

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

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Homai 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	897,792	541,047	422,122
Accounts Receivable	8	289,540	197,837	280,879
GST Receivable		57,403	-	26,480
Prepayments		10,261	13,147	23,460
Investments	9	898,479	842,030	1,411,401
Funds Receivable for Capital Works Projects	15	314,664	-	-
		2,468,139	1,594,061	2,164,342
Current Liabilities				
GST Payable		-	7,315	-
Accounts Payable	11	401,453	270,546	325,715
Revenue Received in Advance	12	-	21,929	17,954
Finance Lease Liability	14	18,562	15,911	17,646
Funds held for Capital Works Projects	15	160,949	-	142,425
		580,964	315,701	503,740
Working Capital Surplus/(Deficit)		1,887,175	1,278,360	1,660,602
Non-current Assets				
Property, Plant and Equipment	10	1,482,544	1,000,672	1,134,484
		1,482,544	1,000,672	1,134,484
Non-current Liabilities				
Provision for Cyclical Maintenance	13	58,852	195,973	91,833
Finance Lease Liability	14	17,341	30,719	18,952
		76,193	226,692	110,785
Net Assets		3,293,526	2,052,340	2,684,301
Equity		3,293,526	2,052,340	2,684,301

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

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Homai 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		1,869,507	1,590,541	1,805,357
Locally Raised Funds		242,337	81,500	121,379
Goods and Services Tax (net)		(34,595)	-	(33,795)
Payments to Employees		(768,103)	(701,000)	(725,203)
Payments to Suppliers		(592,460)	(1,037,880)	(580,375)
Interest Paid		(2,544)	(1,800)	(2,446)
Interest Received		64,849	-	73,953
Net cash from/(to) Operating Activities		778,991	(68,639)	658,870
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(520,872)	(40,000)	(300,990)
Purchase of Investments		(24,340)	-	(689,371)
Proceeds from Sale of Investments		537,263	-	120,000
Net cash from/(to) Investing Activities		(7,949)	(40,000)	(870,361)
Cash flows from Financing Activities				
Finance Lease Payments		(14,297)	(19,953)	(12,651)
Funds Administered on Behalf of Other Parties		(281,075)	-	(23,375)
Net cash from/(to) Financing Activities		(295,372)	(19,953)	(36,026)
Net increase/(decrease) in cash and cash equivalents		475,670	(128,592)	(247,517)
Cash and cash equivalents at the beginning of the year	7	422,122	669,639	669,639
Cash and cash equivalents at the end of the year	7	897,792	541,047	422,122

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.

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

1. Statement of Accounting Policies

a) Reporting Entity

Homai 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 20b.

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

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

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

g) Accounts Receivable
Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The 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.

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

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

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

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

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.
Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

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

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

The estimated useful lives of the assets are:

Board-owned Buildings	40 years
Building Improvements	5-40 years
Furniture and Equipment	5-40 years
Information and Communication Technology	3-5 years
Motor Vehicles	15 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

k) 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 a 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.

l) 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.

m) 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.

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

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

o) Funds Held in Trust
Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

p) 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.

q) Shared Funds
Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) 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 8 to 25 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.

s) 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.

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t) 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.

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) 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	1,990,179	1,597,687	1,793,634
Teachers' Salaries Grants	2,885,089	2,160,738	2,495,473
Use of Land and Buildings Grants	939,158	590,798	990,980
Ka Ora, Ka Ako - Healthy School Lunches Programme	442,709	-	381,326
Other Government Grants	10,732	-	6,747
	6,267,867	4,349,223	5,668,160

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	11,510	-	-
Fees for Extra Curricular Activities	14,818	20,500	27,620
Fundraising and Community Grants	175,301	35,000	88,403
Other Revenue	2,468	3,000	5,588
	204,097	58,500	121,611
Expense			
Extra Curricular Activities Costs	-	-	(87)
Fundraising and Community Grant Costs	3,057	-	1,958
	3,057	-	1,871
Surplus for the year Locally Raised Funds	201,040	58,500	119,740

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	217,769	261,550	188,990
Information and Communication Technology	424	500	309
Employee Benefits - Salaries	3,527,111	2,634,738	2,986,065
Staff Development	76,356	105,000	12,420
Depreciation	189,314	165,000	158,218
Other Learning Resources	886	2,250	1,421
	4,011,860	3,169,038	3,347,423

During the year ended 31 December 2025, the Principal and Deputy Principal travelled to USA at a cost of $15,000 to attend ISTE Educational Leadership Conference. The costs were funded by Board..

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	11,750	11,673	11,224
Board Fees and Expenses	32,342	41,000	37,221
Operating Leases	829	-	1,219
Legal Fees	-	3,000	-
Other Administration Expenses	61,362	66,850	63,646
Employee Benefits - Salaries	135,227	132,000	148,546
Insurance	7,528	4,000	7,645
Service Providers, Contractors and Consultancy	14,472	15,282	14,472
Ka Ora, Ka Ako - Healthy School Lunch Programme	442,709	-	381,326
	706,219	273,805	665,299

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cyclical Maintenance	(32,981)	33,439	(44,919)
Heat, Light and Water	51,305	55,000	76,806
Repairs and Maintenance	38,417	85,500	53,035
Use of Land and Buildings	939,158	590,798	990,980
Employee Benefits - Salaries	90,793	94,000	91,733
Other Property Expenses	108,194	96,000	100,017
	1,194,886	954,737	1,267,652

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.

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7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	897,792	238,166	422,122
Short-term Bank Deposits	-	302,881	-
Cash and cash equivalents for Statement of Cash Flows	897,792	541,047	422,122

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

Of the $897,792 Cash and Cash Equivalents $160,949 is subject to restrictions for the following reasons:

• $160,949 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	10,170	28,750	43,801
Receivables from the Ministry of Education	7,291	-	3,129
Interest Receivable	6,654	9,081	14,785
Teacher Salaries Grant Receivable	265,425	160,006	219,164
	289,540	197,837	280,879
Receivables from Exchange Transactions	16,824	37,831	58,586
Receivables from Non-Exchange Transactions	272,716	160,006	222,293
	289,540	197,837	280,879

9. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	898,479	842,030	1,411,401
Total Investments	898,479	842,030	1,411,401

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10. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Board-owned Buildings	222,608	-	-	-	(10,368)	**212,240**
Building Improvements	146,740	216,937	-	-	(15,583)	**348,094**
Furniture and Equipment	535,731	293,409	(1,530)	-	(78,227)	**749,383**
Information and Communication Technology	187,758	8,177	-	-	(62,394)	**133,541**
Motor Vehicles	1,983	-	-	-	(210)	**1,773**
Leased Assets	33,778	20,381	-	-	(21,026)	**33,133**
Library Resources	5,886	-	-	-	(1,506)	**4,380**
	1,134,484	538,904	(1,530)	-	(189,314)	**1,482,544**

The net carrying value of equipment held under a finance lease is $33,133 (2024: $33,778)

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 $
Board-owned Buildings	416,870	(204,630)	**212,240**	416,870	(194,262)	**222,608**
Building Improvements	454,200	(106,106)	**348,094**	237,262	(90,522)	**146,740**
Furniture and Equipment	1,249,963	(500,580)	**749,383**	979,869	(444,138)	**535,731**
Information and Communication Technology	408,291	(274,750)	**133,541**	415,307	(227,549)	**187,758**
Motor Vehicles	3,125	(1,352)	**1,773**	3,125	(1,142)	**1,983**
Leased Assets	84,373	(51,240)	**33,133**	63,993	(30,215)	**33,778**
Library Resources	24,560	(20,180)	**4,380**	76,723	(70,837)	**5,886**
	2,641,382	(1,158,838)	**1,482,544**	2,193,149	(1,058,665)	**1,134,484**

11. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	100,914	86,020	75,828
Accruals	11,750	6,398	11,224
Employee Entitlements - Salaries	265,425	160,006	219,164
Employee Entitlements - Leave Accrual	23,364	18,122	19,499
	401,453	270,546	325,715
Payables for Exchange Transactions	401,453	270,546	325,715
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	401,453	270,546	325,715

The carrying value of payables approximates their fair value.

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12. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	21,929	17,954
	-	21,929	17,954

13. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	91,833	162,534	136,752
Increase/(decrease) to the Provision During the Year	(32,981)	33,439	(44,919)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	58,852	195,973	91,833
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	58,852	195,973	91,833
	58,852	195,973	91,833

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is prepared by Ministry Engaged Consultant.

14. Finance Lease Liability

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	20,384	15,911	19,234
Later than One Year	18,877	30,719	19,557
Future Finance Charges	(3,358)	-	(2,193)
	35,903	46,630	36,598
Represented by			
Finance lease liability - Current	18,562	15,911	17,646
Finance lease liability - Non current	17,341	30,719	18,952
	35,903	46,630	36,598

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15. Funds Held for Capital Works Projects

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

2025	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Senior Block 1 Upgrade (C)	208375	42,462	-	-	-	42,462
Block 1 Partial Roof and Asbestos Removal	239074	99,963	2,476,076	(2,457,552)	-	118,487
Block 2 Windows	258223	-	-	(169,009)	-	(169,009)
USB Toilets	258222	-	-	(135,055)	-	(135,055)
Switchboard Replacement	258221	-	-	(10,600)	-	(10,600)
Totals		142,425	2,476,076	(2,772,216)	-	(153,715)

Represented by:

Funds Held on Behalf of the Ministry of Education	160,949
Funds Receivable from the Ministry of Education	(314,664)

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Senior Block 1 Upgrade (C)	208375	42,462	-	-	-	42,462
ILE upgrade of 5 Teaching Spaces		49,614	(49,614)	-	-	-
Block 1 Partial Roof and Asbestos Removal	239074	140,865	49,614	(90,516)	-	99,963
Storm Flood Damage	240958	(19,665)	22,923	(20,813)	17,555	-
Totals		213,276	22,923	(111,329)	17,555	142,425

Represented by:

Funds Held on Behalf of the Ministry of Education	142,425
Funds Receivable from the Ministry of Education	-

16. Related Party Transactions

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

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

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17. Remuneration

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,390	3,370
Leadership Team		
Remuneration	766,426	699,784
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	769,816	703,154

There are 7 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (4 members) committees that met 2 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	180 - 190
Benefits and Other Emoluments	6 - 7	5 - 6
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	3.00	3.00
110 - 120	2.00	0.00
120 - 130	2.00	3.00
130 - 140	2.00	1.00
150 - 160	1.00	0.00
	10.00	7.00

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	$0	$0
Number of People	0	0

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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

As at 31 December 2025, the Board had capital commitments of $390,561 (2024: $3,325,471) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Senior Block 1 Upgrade	42,462
Block 1 Partial Roof and Asbestos Removal and USB Toilet	301,899
Switchboard Replacement	46,200
Total	**390,561**

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

(b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).

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	897,792	541,047	422,122
Receivables	289,540	197,837	280,879
Investments - Term Deposits	898,479	842,030	1,411,401
Total financial assets measured at amortised cost	2,085,811	1,580,914	2,114,402

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	401,453	270,546	325,715
Finance Leases	35,903	46,630	36,598
Total financial liabilities measured at amortised cost	437,356	317,176	362,313

22. Events After Balance Date

Subsequent to balance date, in January 2026, the School received grant funding of $498,255 from The Beyond Horizons Fund for the shade structure project. This funding relates to a non-adjusting event after balance date and, accordingly, has not been recognised in 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.

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Independent auditor's report

To the readers of the financial statements of Homai School for the year ended 31 December 2025

The Auditor-General is the auditor of Homai School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

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 25 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 for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to close or merge the School, or has no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

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

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

Independence

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

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

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

Education Services
Dedicated to your school

Homai School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
David Hydes	Presiding Member	Co-opted	Sep 2028
Christina Patea	Principal	ex Officio	
Fiatamilii Stanley	Parent Representative	Elected	Sep 2025
Shelvin Prasad	Parent Representative	Elected	Sep 2025
Sarmila Devi	Parent Representative	Elected	Sep 2025
Clementine Toalima	Parent Representative	Elected	Sep 2025
Stephen Smith	Parent Representative	Elected	Sep 2028
Grace Alu	Parent Representative	Elected	Sep 2028
Taupea Vaetolo	Parent Representative	Elected	Sep 2028
Jonathan Asafo	Parent Representative	Elected	Sep 2028
Karen Soutar	Parent Representative	Elected	Sep 2028
Krystal Woodard	Staff Representative	Elected	Sep 2028

Homai School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $6,531 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Homai School Board:

- 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 identified 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 their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

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Homai School

Statement of Variance 2025

End of Year Student Achievement Analysis

Strategic Intent 2025

The Board set ambitious achievement targets for 2025:

- **75% of students achieving Within or Above curriculum expectations in Reading**
- **60% in Writing**
- **75% in Mathematics**

These targets reflected the school's commitment to accelerating progress for priority learners and strengthening consistency of curriculum delivery across all waka and pathways.

Evaluation of Outcomes Against Targets

Whole School Achievement – End of Year 2025

- **Reading: 63%** (Target 75%)
- **Writing: 59%** (Target 60%)
- **Mathematics: 67%** (Target 75%)

Reading

Extent to Which Target Was Met

The Reading target was **not met**, with a variance of 12 percentage points below expectation.

What the Data Shows

Achievement is uneven across pathways. Strong outcomes were evident in Ahuru (75%) and Ahukura (71%), and ToLFF met its pathway target (60%). However, achievement in TMNAK (37%) significantly impacted overall school performance.

Evaluation

The data indicates that structured literacy approaches are embedded and effective in mainstream and Samoan bilingual settings. However, there is insufficient acceleration in the Māori bilingual pathway. A noticeable dip at Year 3 suggests transition points require greater coherence in pedagogy and assessment.

Attendance patterns, particularly in Terms 1 and 2, continue to influence learning continuity and acceleration rates.

What Needs to Happen

- Intensified literacy acceleration at Year 3.
- Strengthened Māori-medium literacy resources and progressions.
- Improved alignment between reading comprehension and writing genres.
- More frequent monitoring of targeted learners.

Writing

Extent to Which Target Was Met

The Writing target was **almost met**, sitting 1 percentage point below the Board expectation.

What the Data Shows

Strong writing achievement is evident in Ahuru (71%) and ToLFF (60%). Writing remains an area requiring acceleration in TMNAK (34%) and across Years 3–6.

Evaluation

The school's investment in iDeaL Spelling and structured literacy is strengthening foundational skills. However, deeper genre knowledge, coherence between reading and writing instruction, and consistent formative assessment practices require further development. Writing achievement shows stability but not yet sufficient acceleration to consistently exceed expectations.

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What Needs to Happen

- Schoolwide implementation of Structured Writing.
- Clear genre sequencing across year levels.
- Increased moderation and progress tracking.
- Targeted small-group instruction for priority learners.

Mathematics

Extent to Which Target Was Met

The Mathematics target was **not met**, with an 8 percentage point variance.

What the Data Shows

Strong achievement was evident in Ahuru (76%), Ahukura (72%), and ToLFF (75%). However, TMNAK (42%) significantly lowered overall results.

Evaluation

PRIME Maths and hands-on, cross-grouped instruction are positively impacting engagement and confidence. Evidence suggests that structured systems are contributing to improved outcomes in mainstream settings.

Acceleration in foundational numeracy within the Māori bilingual pathway remains a priority. There is a need for strengthened progressions, assessment tools, and aligned resourcing in pāngarau.

What Needs to Happen

- Continued implementation of PRIME and Maths PRO.
- Focused small-group acceleration.
- Strengthened Māori-medium numeracy progressions.
- Ongoing data cycles and responsive teaching adjustments.

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Equity and Excellence

The data highlights significant disparity between pathways, particularly for students in the Māori bilingual setting. While strong cultural identity development and reo Māori growth are evident, academic acceleration in literacy and numeracy requires intensified support.

Student Achievement Data End of...

Targeted resourcing, kaiako capability building, and strengthened whānau partnerships are necessary to realise equitable outcomes for Māori learners as Māori.

Attendance as a Contributing Factor

Attendance data shows a persistent group of chronic absenteeism across all terms, with improved engagement in Term 4 due to cultural events and EOTC opportunities.

Attendance remains a significant lever for improving achievement outcomes, particularly for priority learners.

Trend Analysis

Longitudinal data (2022–2025) demonstrates:

- Significant improvement in Writing since 2024.
- Continued upward momentum in Mathematics.
- Reading stabilising but not yet at target levels.
  Student Achievement Data End of...

This trajectory indicates that structured and explicit teaching systems are increasingly embedded and impacting learner outcomes.

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Overall Judgement

Homai School has:

- Made measurable progress in Writing and Mathematics.
- Embedded structured literacy and numeracy systems across most waka.
- Developed strong culturally responsive environments that support identity and engagement.
- Identified clear, evidence-informed next steps for acceleration.

However:

- Whole school Reading and Mathematics targets were not met.
- Significant disparity remains in the Māori bilingual pathway.
- Attendance continues to affect acceleration rates.

The school is well positioned to strengthen internal evaluation, intensify targeted interventions, and build greater coherence across pathways in 2026.

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Homai School

Evaluation of Student Achievement Report – End of Year 2025

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1. Purpose of this Report

This report evaluates student achievement outcomes for 2025 in relation to:

- Board-set strategic targets
- Equity and excellence for all learners
- Acceleration of priority groups
- Effectiveness of schoolwide teaching systems

This evaluation draws on end-of-year achievement data presented to the Board (November 2025)

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2. Strategic Targets 2025

The Board set the following whole school targets for students achieving **Within & Above curriculum expectations**:

- **Reading: 75%**
- **Writing: 60%**
- **Mathematics: 75%**

These targets were intentionally ambitious to drive acceleration and reduce disparity.

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3. End of Year Achievement Outcomes

Whole School Results (Within & Above)

- **Reading: 63%**
- **Writing: 59%**
- **Mathematics: 67%**

---

4. Evaluation of Achievement Against Targets

Reading

Target: 75%
Result: 63%
Variance: -12%

Evaluation

The Reading target was not met. Achievement remains uneven across pathways:

- Strong performance in **Ahuru (75%)** and **Ahukura (71%)**
- ToLFF met its pathway target (60%)
- Significant disparity in **TMNAK (37%)**

Structured Literacy approaches are embedded and effective in mainstream and Samoan bilingual settings. However, foundational literacy acceleration in the Māori bilingual pathway requires significant strengthening.

There is a noticeable Year 3 transition dip, indicating a need for greater coherence between junior and middle school literacy programmes.

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Writing

Target: 60%
Result: 59%
Variance: -1%

Evaluation

Writing performance is stable and close to target. Gains since 2024 are significant, reflecting the positive impact of:

- iDeaL Spelling
- Structured literacy systems
- Increased teacher consistency

Strong achievement is evident in Ahuru (71%) and ToLFF (60%). However, Writing requires further acceleration in TMNAK (34%) and across Years 3–6.

Writing remains a strategic focus due to its influence on overall literacy progress.

Mathematics

Target: 75%
Result: 67%
Variance: -8%

Evaluation

Mathematics shows clear upward momentum. PRIME Maths, cross-grouping, and hands-on instruction have increased engagement and learner confidence.

Strong achievement in:

- Ahuru (76%)
- Ahukura (72%)
- ToLFF (75%)

However, TMNAK (42%) significantly impacts overall school results. Foundational numeracy acceleration is required within the Māori bilingual pathway.

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5. Equity and Disparity

Pathway Disparity

Achievement data highlights significant inequity between pathways:

- Mainstream and Samoan bilingual learners are achieving closer to targets.
- Māori bilingual learners (TMNAK) are significantly below expectation across all curriculum areas.

While cultural identity, reo Māori development, and engagement are strong, academic acceleration in literacy and numeracy requires intensified resourcing, PLD, and progress monitoring.

Addressing disparity in TMNAK is a critical priority for 2026.

---

6. Attendance and Its Impact

Attendance patterns show:

- Majority of learners in 80–89% and 90%+ categories.
- A persistent group of chronic absenteeism across all four terms.
- Improved engagement in Term 4 through cultural and EOTC events.

Attendance continues to be a key lever for acceleration, particularly for priority learners. Learning continuity remains compromised for students with irregular attendance.

---

7. Longitudinal Trends (2022–2025)

Schoolwide data indicates:

- Significant improvement in Writing since 2024.
- Continued growth in Mathematics.
- Reading stabilised but below 2025 target expectations.

The overall trajectory shows strengthening systems and improved consistency in teaching practice.

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8. Effectiveness of Schoolwide Systems

What Is Working Well

- Structured Literacy and iDeaL Spelling are improving foundational skills.
- PRIME Maths and hands-on approaches are lifting engagement.
- Cross-grouping is supporting differentiated instruction.
- RTLB, ESOL and targeted interventions are showing measurable impact.
- Strong cultural identity programmes are enhancing student engagement and belonging.

What Requires Strengthening

- Writing progression and genre coherence across year levels.
- Māori-medium literacy and numeracy resources and assessment tools.
- Consistent formative assessment practices across pathways.
- Attendance systems for chronic absenteeism.
- Year 3 transition alignment.

---

9. Overall Judgement

Homai School has:

- Made measurable gains in Writing and Mathematics.
- Embedded structured and explicit teaching systems across most waka.
- Established clear internal evaluation processes.
- Identified priority groups requiring intensified support.

However:

- Whole school Reading and Mathematics targets were not met.
- Significant disparity remains in the Māori bilingual pathway.
- Attendance continues to impact acceleration.

The school is well positioned to strengthen coherence, intensify targeted acceleration, and reduce inequity in 2026.

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10. 2026 Strategic Priorities

1. **Intensive Year 3 acceleration across literacy and maths**
2. **Structured Writing PLD and Reading comprehension focus**
3. **Targeted investment in TMNAK resourcing and kaiako capability**
4. **Strengthened bilingual assessment and progressions**
5. **Attendance improvement systems with early intervention**
6. **Ongoing data cycles and progress monitoring**

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Report: Giving Effect to Te Tiriti o Waitangi in 2025

In 2025, Homai School gave effect to Te Tiriti o Waitangi through strengthened Māori identity, language, culture, whānau partnership, and targeted action for Māori learner success.

Homai School strengthened culturally responsive and bilingual curriculum practice across the kura. The 2025 Analysis of Variance shows increased te reo Māori integration, daily tikanga and language use, culturally responsive classroom practices, stronger cultural identity, and movement from visibility toward embedded cultural systems and curriculum integration.

Student leadership opportunities also reflected tikanga Māori and Māori identity. Students led and participated in karakia, waiata, pōwhiri and farewells, Matariki dawn service, noho-a-kura, blessing of whenua for the new build, whānau hui, kapa haka, Koroneihana learning, and whakawhanaungatanga/whakawātea roles.

Achievement data shows that Māori-medium/bilingual learners in Waka Te Moana Nui a Kiwa require significant acceleration. TMNAK achieved 37% in Reading, 34% in Writing, and 42% in Maths against aspirational 2025 targets of 75%, 60%, and 85%. The school identified the need to strengthen pānui, tuhituhi and pāngarau through targeted programmes, kaiako support, rauemi, aligned progressions, PLD, and deeper whānau partnerships.

The school also used evidence to plan next steps. The 2026 Annual Plan uses end-of-2025 TMNAK data as baseline evidence and sets a target of 50% Consolidating for the Māori Bilingual Unit, alongside strategic actions to develop bilingual literacy and pāngarau progressions, resource Māori-medium literacy and numeracy, strengthen bilingual whānau engagement, and reduce disparity between pathways.

Attendance was also monitored as an equity issue. 2025 attendance data showed most students were in regular or good attendance bands, but a persistent chronic absence group remained across the year. The school identified that cultural events, celebrations, cultural weeks and EOTC improved attendance toward Term 4, showing the positive impact of culturally connected engagement.

Overall evaluation: Homai School gave effect to Te Tiriti o Waitangi in 2025 by embedding te reo Māori, tikanga, mātauranga Māori, Māori student leadership, culturally sustaining pedagogy, whānau partnership, and data-informed planning. The evidence also shows an honest next step: accelerate Māori learner achievement, particularly in TMNAK, through stronger Māori-medium resourcing, targeted teaching, progress monitoring, and whānau partnership.