

# HAMILTON SEVENTH-DAY ADVENTIST SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

**School Directory**

**Ministry Number:** 4105

**Principal:** Shaun Hurlow

**School Address:** 46 Annebrook Road, Hillcrest

**School Postal Address:** 46 Annebrook Road RD 3, Hamilton, 3283

**School Phone:** 07 856 4417

**School Email:** office@hamsda.school.nz

**Accountant / Service Provider:**



# HAMILTON SEVENTH-DAY ADVENTIST SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Hamilton Seventh-Day Adventist 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.

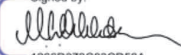
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Matthew Graham Ockleston

Full Name of Presiding Member

Signed by:  



Signature of Presiding Member

04/05/2026

Date

Shaun Hurlow

Full Name of Principal

Signed by:  


Signature of Principal

06/05/2026

Date

## Hamilton Seventh-Day Adventist School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	1,039,053	883,295	976,144
Locally Raised Funds	3	69,786	34,500	78,449
Use of Proprietor's Land and Buildings		106,500	109,000	106,500
Interest		1,229	4,000	5,960
<b>Total Revenue</b>		<b>1,216,568</b>	<b>1,030,795</b>	<b>1,167,053</b>
<b>Expense</b>				
Locally Raised Funds	3	35,421	9,800	14,305
Learning Resources	4	909,088	773,349	839,996
Administration	5	66,946	63,940	64,278
Interest		2,247	1,786	2,087
Property	6	229,849	206,178	203,117
Other Expenses	7	-	2,000	-
<b>Total Expense</b>		<b>1,243,551</b>	<b>1,057,053</b>	<b>1,123,783</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(26,983)</b>	<b>(26,258)</b>	<b>43,270</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(26,983)</b>	<b>(26,258)</b>	<b>43,270</b>

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



**Hamilton Seventh-Day Adventist School**  
**Statement of Changes in Net Assets/Equity**  
 For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		313,270	248,144	254,399
Total comprehensive revenue and expense for the year		(26,983)	(26,258)	43,270
Contribution - Furniture and Equipment Grant		18,343	-	15,091
Contributions from the Ministry of Education - Scholarship Reserves		-	-	510
<b>Equity at 31 December</b>		304,630	221,886	313,270
Accumulated comprehensive revenue and expense		304,630	221,886	313,270
<b>Equity at 31 December</b>		304,630	221,886	313,270

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.



## Hamilton Seventh-Day Adventist School Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	113,871	133,828	177,735
Accounts Receivable	9	80,886	55,643	66,601
GST Receivable		5,013	2,947	3,101
Prepayments		5,220	3,374	5,490
Inventories	10	2,023	7,066	2,856
		<u>207,013</u>	<u>202,858</u>	<u>255,783</u>
<b>Current Liabilities</b>				
Accounts Payable	12	91,228	71,600	77,480
Revenue Received in Advance	14	2,739	(37,803)	5,983
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	16	8,858	8,639	10,336
		<u>102,825</u>	<u>42,436</u>	<u>93,799</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>104,188</u>	<u>160,422</u>	<u>161,984</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	223,674	82,033	175,526
		<u>223,674</u>	<u>82,033</u>	<u>175,526</u>
<b>Non-current Liabilities</b>				
Borrowings	13	-	2,217	-
Provision for Cyclical Maintenance	15	14,142	13,434	9,633
Finance Lease Liability	16	9,090	4,918	14,607
		<u>23,232</u>	<u>20,569</u>	<u>24,240</u>
<b>Net Assets</b>		<u>304,630</u>	<u>221,886</u>	<u>313,270</u>
<b>Equity</b>		<u>304,630</u>	<u>221,886</u>	<u>313,270</u>

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



## Hamilton Seventh-Day Adventist School Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		313,463	291,896	286,779
Locally Raised Funds		56,008	37,500	80,213
International Students		11,280	-	-
Goods and Services Tax (net)		(1,912)	-	(154)
Payments to Employees		(172,856)	(170,000)	(153,950)
Payments to Suppliers		(182,667)	(167,819)	(141,476)
Interest Paid		(2,247)	(1,786)	(2,087)
Interest Received		1,389	4,000	6,063
Net cash from/(to) Operating Activities		22,458	(6,209)	75,388
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(94,201)	(13,000)	(65,360)
Net cash from/(to) Investing Activities		(94,201)	(13,000)	(65,360)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		18,343	-	15,091
Contributions from Ministry of Education		-	-	510
Finance Lease Payments		(10,464)	(11,745)	(10,459)
Repayment of Borrowings		-	-	(2,217)
Net cash from/(to) Financing Activities		7,879	(11,745)	2,925
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(63,864)</b>	<b>(30,954)</b>	<b>12,953</b>
Cash and cash equivalents at the beginning of the year	8	177,735	164,782	164,782
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>113,871</b>	<b>133,828</b>	<b>177,735</b>

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.



# Hamilton Seventh-Day Adventist School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Hamilton Seventh-Day Adventist 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 Proprietor'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 15.

*Useful lives of property, plant and equipment*

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

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 21b.

*Recognition of grants*

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

**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 Proprietor. 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. This expense is based on an assumed market rental yield on the 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 and are comprised of uniforms and stationery. 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 Proprietor 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 Proprietor 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:

Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	5-8 years
Library Resources	12.5% Diminishing value
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.

**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) 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.

**q) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School sites 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, 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 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.



**r) 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.

**s) 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.

**t) 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.

**u) Budget Figures**

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

**v) 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	320,085	293,591	323,462
Teachers' Salaries Grants	718,968	589,704	652,682
	<u>1,039,053</u>	<u>883,295</u>	<u>976,144</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	15,106	7,500	33,660
Fees for Extra Curricular Activities	33,195	12,500	27,391
Trading	5,340	11,000	11,609
Other Revenue	-	-	437
International Student Fees	11,280	-	-
After School Care	4,865	3,500	5,352
	<u>69,786</u>	<u>34,500</u>	<u>78,449</u>
<b>Expense</b>			
Extra Curricular Activities Costs	23,776	-	2,342
Trading	6,028	9,800	11,501
International Student - Other Expenses	3,600	-	373
After School Care	2,017	-	89
	<u>35,421</u>	<u>9,800</u>	<u>14,305</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>34,365</u>	<u>24,700</u>	<u>64,144</u>

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	31,816	37,000	26,184
Employee Benefits - Salaries	819,564	700,704	771,214
Staff Development	6,065	8,000	8,541
Depreciation	51,643	27,545	33,995
Other Learning Resources	-	100	62
	<u>909,088</u>	<u>773,349</u>	<u>839,996</u>



**5. Administration**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	9,048	5,000	7,194
Board Fees and Expenses	2,782	3,450	2,579
Operating Leases	840	500	573
Other Administration Expenses	18,119	21,390	17,943
Employee Benefits - Salaries	27,345	26,500	27,829
Insurance	1,552	-	1,440
Service Providers, Contractors and Consultancy	7,260	7,100	6,720
	<u>66,946</u>	<u>63,940</u>	<u>64,278</u>

**6. Property**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	27,934	22,000	26,725
Cyclical Maintenance	4,509	4,928	4,358
Heat, Light and Water	8,020	7,500	7,200
Rates	1,113	1,000	806
Repairs and Maintenance	14,152	12,000	9,907
Use of Land and Buildings	106,500	109,000	106,500
Employee Benefits - Salaries	43,451	32,500	30,585
Other Property Expenses	5,772	4,750	5,755
Bus	18,398	12,500	11,281
	<u>229,849</u>	<u>206,178</u>	<u>203,117</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

**7. Other Expenses**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Impairment Loss - Other	-	2,000	-
	<u>-</u>	<u>2,000</u>	<u>-</u>



### 8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	113,871	133,828	177,735
Cash and cash equivalents for Statement of Cash Flows	<u>113,871</u>	<u>133,828</u>	<u>177,735</u>

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

Of the \$113,871 Cash and Cash Equivalents \$2,739 is subject to restrictions for the following reasons:

- \$2,739 of Revenue Received in Advance is held by the school, as disclosed in note 14.

### 9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	5,797	4,598	5,543
Receivables from the Ministry of Education	4,411	-	2,670
Interest Receivable	5	268	165
Teacher Salaries Grant Receivable	70,673	50,777	58,223
	<u>80,886</u>	<u>55,643</u>	<u>66,601</u>
Receivables from Exchange Transactions	5,802	4,866	5,708
Receivables from Non-Exchange Transactions	75,084	50,777	60,893
	<u>80,886</u>	<u>55,643</u>	<u>66,601</u>

### 10. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Uniforms	2,023	7,066	2,856
	<u>2,023</u>	<u>7,066</u>	<u>2,856</u>



### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	4,739	-	-	-	(139)	4,600
Furniture and Equipment	87,857	6,448	-	-	(12,511)	81,794
Information and Communication Technology	16,199	1,519	-	-	(6,503)	11,215
Motor Vehicles	-	87,000	-	-	(16,208)	70,792
Leased Assets	23,344	4,824	-	-	(13,565)	14,603
Library Resources	5,104	-	-	-	(638)	4,466
Intangible Assets	38,283	-	-	-	(2,079)	36,204
	<b>175,526</b>	<b>99,791</b>	<b>-</b>	<b>-</b>	<b>(51,643)</b>	<b>223,674</b>

The net carrying value of equipment held under a finance lease is \$14,603 (2024: \$23,344)

#### 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	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	5,540	(940)	4,600	5,540	(801)	4,739
Furniture and Equipment	200,413	(118,619)	81,794	193,966	(106,109)	87,857
Information and Communication Technology	40,769	(29,554)	11,215	39,249	(23,050)	16,199
Motor Vehicles	110,461	(39,669)	70,792	23,461	(23,461)	-
Textbooks	4,144	(4,144)	-	4,144	(4,144)	-
Leased Assets	60,043	(45,440)	14,603	55,219	(31,875)	23,344
Library Resources	39,237	(34,771)	4,466	39,237	(34,133)	5,104
Intangible Assets	83,153	(46,949)	36,204	83,153	(44,870)	38,283
	<b>543,760</b>	<b>(320,086)</b>	<b>223,674</b>	<b>443,969</b>	<b>(268,443)</b>	<b>175,526</b>

### 12. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	9,280	14,851	10,390
Accruals	9,048	4,413	7,194
Employee Entitlements - Salaries	70,673	50,777	58,223
Employee Entitlements - Leave Accrual	2,227	1,559	1,673
	<b>91,228</b>	<b>71,600</b>	<b>77,480</b>
Payables for Exchange Transactions	91,228	71,600	77,480
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>91,228</b>	<b>71,600</b>	<b>77,480</b>

The carrying value of payables approximates their fair value.



**13. Borrowings**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Loans due after one year	-	2,217	-
	-	2,217	-

**14. Revenue Received in Advance**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Income In Advance	1,411	2,559	-
Future Months Ops Grant	-	(40,362)	-
Grants in Advance - Ministry of Education	-	-	1,000
Student Income In Advance	1,328	-	4,983
	2,739	(37,803)	5,983

**15. Provision for Cyclical Maintenance**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	9,633	8,506	5,275
Increase/(decrease) to the Provision During the Year	4,509	4,928	4,358
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	14,142	13,434	9,633
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	14,142	13,434	9,633
	14,142	13,434	9,633

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2029. This plan is based on the School's 10 Year Property plan / painting quotes / invoices.



## 16. 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	\$ 10,073	\$ 8,639	\$ 12,256
Later than One Year	9,675	4,918	16,127
Future Finance Charges	(1,800)	-	(3,440)
	<u>17,948</u>	<u>13,557</u>	<u>24,943</u>
<b>Represented by</b>			
Finance lease liability - Current	8,858	8,639	10,336
Finance lease liability - Non current	9,090	4,918	14,607
	<u>17,948</u>	<u>13,557</u>	<u>24,943</u>

## 17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

The Proprietor of the School (New Zealand Seventh-day Adventist Schools' Association Ltd) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of Land and Buildings".

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$25,965 (2024: \$22,435). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$1,411 (2024: \$2,694).



## 18. Remuneration

### Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	-	-
<i>Leadership Team</i>		
Remuneration	381,933	369,547
Full-time equivalent members	3.07	3.44
Total key management personnel remuneration	381,933	369,547

There are 8 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (2 members) committees that met 2 and 2 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 to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	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	1.00	2.00
110 - 120	2.00	1.00
	3.00	3.00

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



## 19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2025 Actual	2024 Actual
Total	\$0	\$0
Number of People	0	0

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

### Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts for specific individuals. As such, this is expected to resolve the liability for school boards.

### Pay Equity and Collective Agreement Funding Wash-up

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

## 21. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2025 (Capital commitments at 31 December 2024: \$0).

### (b) Operating Commitments

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



## 22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

### Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	113,871	133,828	177,735
Receivables	80,886	55,643	66,601
Total financial assets measured at amortised cost	<u>194,757</u>	<u>189,471</u>	<u>244,336</u>

### Financial liabilities measured at amortised cost

Payables	91,228	71,600	77,480
Borrowings - Loans	-	2,217	-
Finance Leases	17,948	13,557	24,943
Total financial liabilities measured at amortised cost	<u>109,176</u>	<u>87,374</u>	<u>102,423</u>

## 23. Events After Balance Date

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

## 24. Comparatives

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



## Hamilton Seventh-Day Adventist School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Matthew Ockleston	Presiding Member	Appointed	Sep 2028
Shaun Hurlow	Principal	ex Officio	
Stephanie Magee	Parent Representative	Elected	Sep 2025
Joseph Shaw	Parent Representative	Elected	Sep 2025
Tarani Wilson	Parent Representative	Elected	Sep 2028
Peter Mills	Parent Representative	Appointed	Sep 2028
Maritha O'Halloran	Parent Representative	Appointed	Sep 2028
Belinda Ninah-Gangadeen	Staff Representative	Elected	Sep 2025
Elsbeth Oliveti	Staff Representative	Appointed	Sep 2028
Owen Dunstone	Proprietors Representative	Appointed	Sep 2028
Leighton Fletcher	Proprietors Representative	Appointed	Sep 2025
Pastor Jordan Spangler	Proprietors Representative	Appointed	Sep 2028
Israel O'Dea	Proprietors Representative	Appointed	Sep 2028

## Hamilton Seventh-Day Adventist School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$1,850 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Hamilton Seventh-Day Adventist 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.

# WHAT WERE OUR OUTCOMES? (STATEMENT OF VARIANCE)

<p><b>Strategic Aim</b></p>	<p>A confident Kura that gives effect to Te Tiriti o Waitangi and ensures all akonga are valued and supported.</p>	<p><b>Annual Aim</b></p>	<p>Ensure that all akonga have access to learning support (Universal, Targeted, Specialist)</p>
<p><b>Target</b></p>	<p>Ensure that all akonga have access to learning support (Universal, Targeted, Specialist)</p> <ul style="list-style-type: none"> <li>• <b>Reading Target</b> - 82% At or Above</li> <li>• <b>Writing Target</b> - 85% At or Above</li> <li>• <b>Math Target</b> - 85% At or Above</li> </ul>	<p><b>Baseline Data</b></p>	<p><u>Reading</u> 9 students who are tracking below 5 students who are tracking well-below</p> <p><u>Writing</u> 10 students who are tracking below 5 students who are tracking well-below</p> <p><u>Math</u> 8 students who are tracking below 4 students who are tracking well-below</p>
<p><b>Actions</b> <i>What do we do?</i></p>	<p><b>Outcomes</b> <i>What happened?</i></p>	<p><b>Reasons for variance</b> <i>Why did it happen?</i></p>	<p><b>Evaluation</b> <i>Where to next?</i></p>
<ul style="list-style-type: none"> <li>• Students set goals for using progressions in kids speak</li> <li>• PLD in researched methods on how to engage students in learning that supports teacher inquiry</li> <li>• Tracking of target student progress</li> <li>• Staff meetings that focus on student achievement and collaborative problem-solving to support at-risk learners</li> <li>• Implement writing initiatives such as Buddy Writing and Structured Literacy (BSLA)</li> <li>• Support teachers to wrap inquiry around target students</li> <li>• Engage with families whose attendance is at a critical level</li> <li>• ESOL funding and support to ensure that learners have the necessary support needed to progress</li> </ul>	<p><b>Reading:</b></p> <ul style="list-style-type: none"> <li>• 75% of all students ended the year At or Above their expected Curriculum Levels</li> <li>• 61% of students tracking Below or Well-below are ESOL learners</li> <li>• 71% Maori &amp; 78% Pacific students At or Above</li> </ul> <p><b>Writing:</b></p> <ul style="list-style-type: none"> <li>• 70% of all students ended the year At or Above their expected Curriculum Levels</li> <li>• 65% of students tracking Below or Well-below are ESOL learners</li> <li>• 64% Maori &amp; 61% Pacific students At or Above</li> </ul> <p><b>Math:</b></p> <ul style="list-style-type: none"> <li>• 74% of all students ended the year At or Above their expected Curriculum Levels</li> <li>• 53% of target students accelerated their progress</li> <li>• 57% Maori &amp; 61% Pacific students At or Above</li> </ul>	<ul style="list-style-type: none"> <li>• Changes to the curriculum progressions have moved the expectations of what students need to achieve at different Curriculum Phases</li> <li>• The data is based on Assessment gathered at the end of Term 3, rather than in Term 4</li> <li>• Our ESOL learner intake has increased over the last few years</li> <li>• With the many changes that have been taking place in the Curriculum, teachers are building their understanding of what those changes translate to their teaching and learning programmes</li> <li>•</li> </ul>	<p>Continue strengthening interventions (ESOL).</p> <p>Learning Support Coordinator to equip staff in gathering information to support targeted actions.</p> <p>Inquire into proven practices that accelerate student progress.</p> <p>Ongoing tracking of target students and wrap around inquiry.</p> <p>Continued PLD and Implementation of Learning Phases 1, 2 and 3</p>



Hamilton  
Seventh-day Adventist School  
*Educating For Eternity*

# END OF YEAR DATA 2025

## REPORT

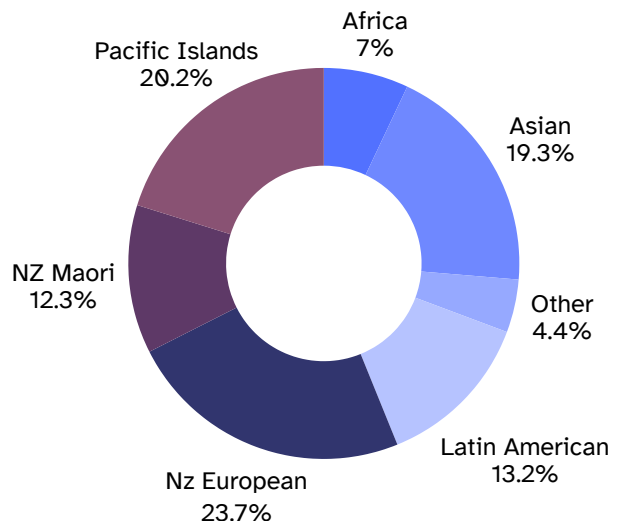
# General Statistics

### Ethnic Demographics

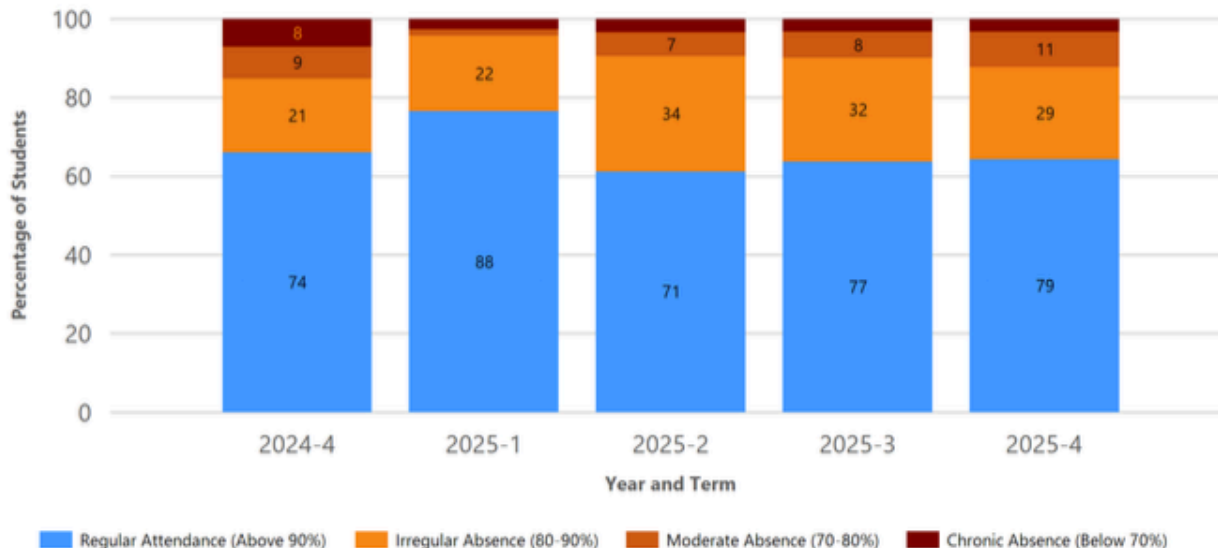
There were 121 students that had completed Years 0-8

53% (64) Female  
47% (57) Male

26% ESOL Funded



### Attendance over the last 5 terms



# Reading Data

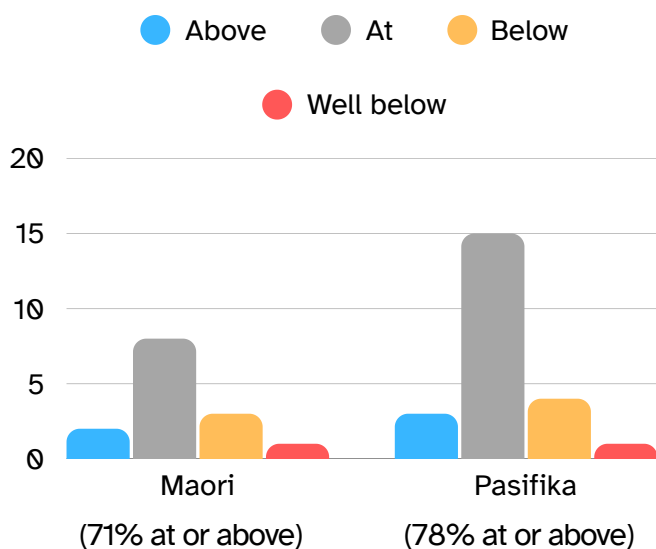
## Curriculum Outcome

- 9.1% were well above expectations
- 16.5% were above expectations
- 48.4% were at expectations
- 15.7% were below expectations
- 9.9% were well below expectations

## Gender

- 75% of girls were at or above expectations
- 73% of boys were at or above

## Ethnic Target Groups



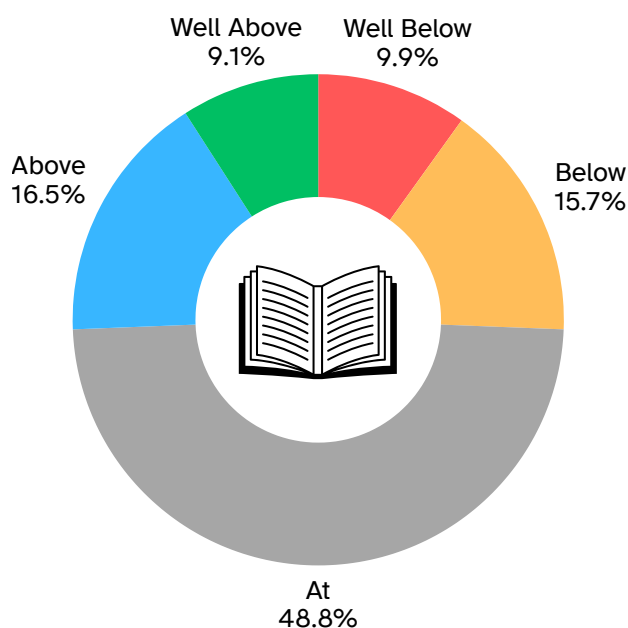
## ESOL Learners

- Our Funded ESOL (English as Second Oral Language) roll consists of 32 students
- 19 of the 31 students who were below/well below their expected level are ESOL (more than half born abroad)
- 10 of the 12 students who were well below their expected level are ESOL

## Points of interest

- This data was gathered at the end of Term 3, with a whole term of learning to go, some students may have shifted into the next curriculum level.
- The change to Curriculum phases and expectations has impacted the overall outcomes

74.4% of all students are at, above, or well above curriculum expectations



## Outcomes

The school's target was to lift the school-wide achievement of all students in Reading so every child improved by 12 months progress or more, and those that were one year or more below curriculum expectations would improve by more than 12 months to be either at the expectations or close the gap on them.

Due to the changes (again) in the refreshed curriculum, with assessment tools that didn't naturally align with these changes, having clear, robust data was challenging.

The overall data has seen a decrease of 12.1% of students achieving at or above their curriculum expectations.

We are looking forward to engaging with the new SMART Assessment to support data gathering and setting next learning steps.

# Writing Data

## Curriculum Expectations

8.3% were well above expectations  
15.7% were above expectations  
44.6% were at expectations  
21.5% were below expectations  
9.9% were well below expectations

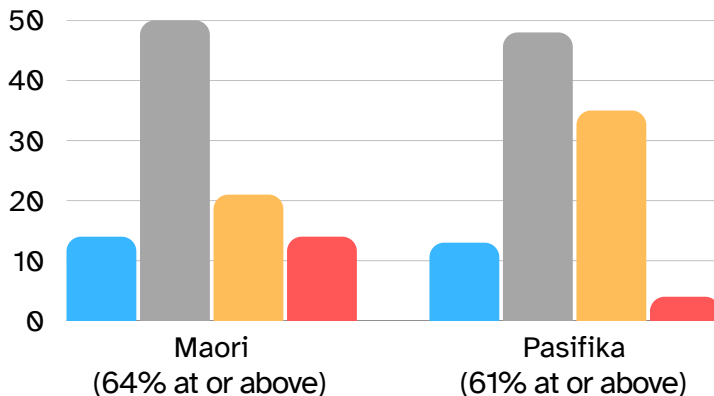
68.6% of all students are at, above, or well above curriculum expectations

## Gender

77% of girls were at or above expectations  
60% of boys were at or above

## Ethnic Target Groups

● Above    ● At    ● Below  
● Well below

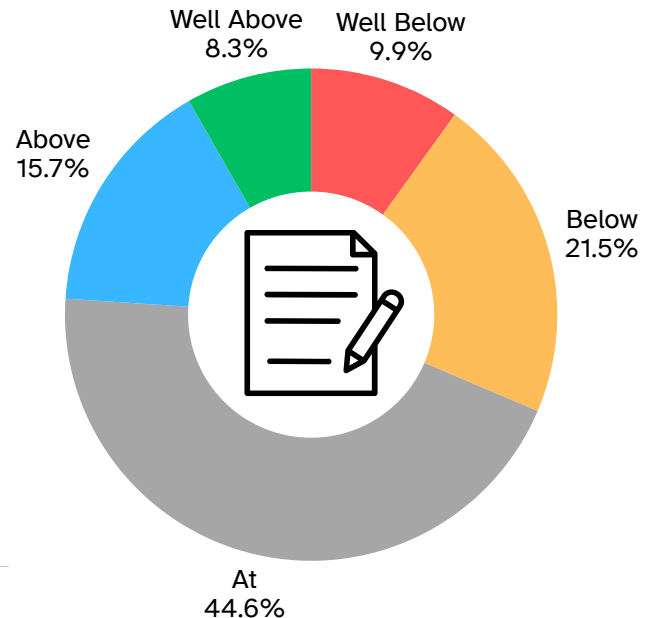


## ESOL Learners

- Our Funded ESOL (English as Second Oral Language) roll consists of 32 students
- 25 of the 38 students who were below/well below their expected level are ESOL (more than half born abroad)
- 8 of the 12 students who were well below their expected level are ESOL

## Points of interest

- This data was gathered at the end of Term 3, with a whole term of learning to go, some students may have shifted into the next curriculum level.
- The change to Curriculum phases and expectations has impacted the overall outcomes



## Outcomes

The school's target was to lift the school-wide achievement of all students in Writing so every child improved by 12 months progress or more, and those that were one year or more below curriculum expectations would improve by more than 12 months to be either at the expectations or close the gap on them.

Due to the changes (again) in the refreshed curriculum, with assessment tools that didn't naturally align with these changes, having clear, robust data was challenging.

The overall data has seen a decrease of 17% of students achieving at or above their curriculum expectations.

We are looking forward to engaging with the new SMART Assessment to support data gathering and setting next learning steps.

# Math Data

## Curriculum Expectations

9.1% were well above expectations  
18.2% were above expectations  
46.3% were at expectations  
19.8% were below expectations  
6.6% were well below expectations

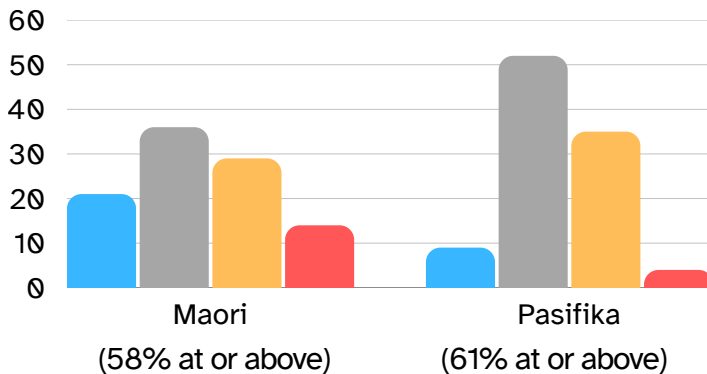
**73.6% of all students are at, above, or well above curriculum expectations**

## Gender

71% of girls were at or above expectations  
74% of boys were at or above

## Ethnic Target Groups

● Above    ● At    ● Below  
● Well below

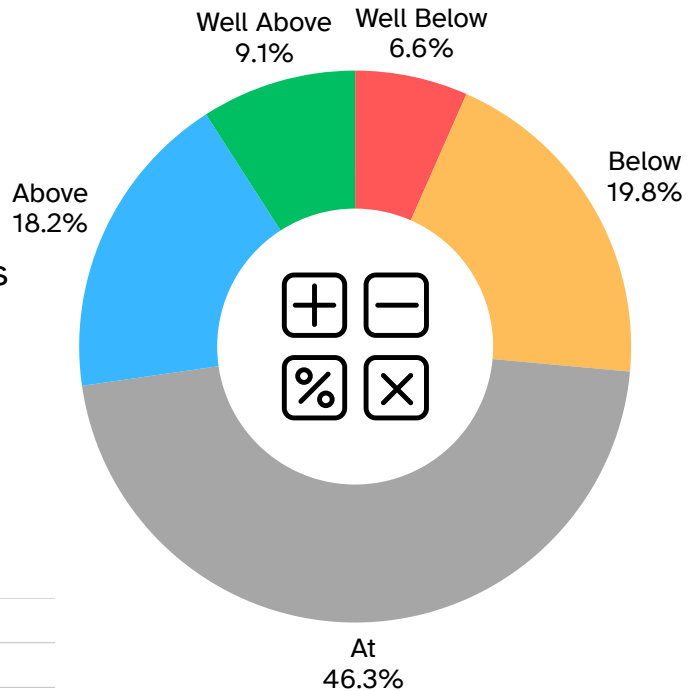


## ESOL Learners

- Our ESOL (English as Second Oral Language) roll consists of 32 students
- 17 of the 32 students who were below/well below their expected level are ESOL (more than half born abroad)
- 4 of the 8 students who were well below their expected level are ESOL (All born abroad)

## Points of interest

- This data was gathered at the end of Term 3, with a whole term of learning to go, some students may have shifted into the next curriculum level.
- The change to Curriculum phases and expectations has impacted the overall outcomes



## Outcomes

The school's target was to lift the school-wide achievement of all students in Writing so every child improved by 12 months progress or more, and those that were one year or more below curriculum expectations would improve by more than 12 months to be either at the expectations or close the gap on them.

Due to the changes (again) in the refreshed curriculum, with assessment tools that didn't naturally align with these changes, having clear, robust data was challenging.

The overall data has seen a decrease of 14% of students achieving at or above their curriculum expectations.

We are looking forward to engaging with the new SMART Assessment to support data gathering and setting next learning steps.

## Professional Development

- Work closely with the Curriculum Lead to unpack curriculum changes
  - Implement Structured Literacy and Numeracy
  - Incorporate ANZH curriculum
  - Embed the Knowledge & Practice framework
- Work closely with our Christian Schools Network to support implementation of refreshed curriculum
  - Building teachers' capability and confidence in incorporating these changes
  - Networking with other kaiako in similar cohorts
  - TOD for Math PLD on refreshed curriculum with other schools

## School Board

- Composition of School Board
  - The makeup of our Board members reflects the diversity in our community
- Implementing the Mandatory Requirements
  - Attendance Management Plan - Implementation and ongoing review
  - Assessment and Monitoring - Ensure staff are using good assessment information to report of progress
- Allocating funds to reduce barriers and allocate spending based on reliable data
  - Using attendance data to target at risk families for support in attending school regularly

## Special Character

- Imago Dei - value of each student
  - We believe that every student is created in the image of God and is of immense value
  - We have high expectations of behaviour that create an environment where students are encouraged to be reflective of their choices
  - Our theology of inclusion informs our policies and practices
  - Each individual belongs here
- Teaching for Transformation Framework
  - Informs what we do
    - Creation - What is the Ideal?
    - Fall - How has the ideal been distorted?
    - Redemption - How should we respond to the distortion?
    - Restoration - What is our future hope and how do we move towards it?
  - The purpose of the Framework is to communicate the heart of God - the flourishing of humanity

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

The following questions address key aspects of compliance with a good employer policy:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<ul style="list-style-type: none"> <li>• <i>appoint appropriately qualified staff through a fair and impartial appointment process,</i></li> <li>• <i>create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff meetings)</i></li> <li>• <i>Explore professional development and training opportunities, monitor our program's implementation, and report to the board.</i></li> </ul> <p><i>Yes, we have been fulfilling this programme.</i></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We have a delegation from the Board that interviews and provides feedback to the school board regarding candidates' strengths and suitability.</i>
How are you recognising, <ul style="list-style-type: none"> <li>• The aims and aspirations of Maori,</li> <li>• The employment requirements of Maori, and</li> <li>• Greater involvement of Maori in the Education service?</li> </ul>	<ul style="list-style-type: none"> <li>• <i>Through our policy of Effecting ti tiriti o Waitangi</i></li> </ul>
How have you enhanced the abilities of individual employees?	<i>Through participation in our PGC, Professional Development from providers, and internal support and coaching.</i>
How are you recognising the employment requirements of women?	<i>Valuing each individual and tailoring their support to their immediate needs.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Not applicable as we haven't an an application from a person with disabilities.</i>

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

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