

# CHAUCER SCHOOL

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### School Directory

**Ministry Number:** 1243  
**Principal:** Michael Fletcher  
**School Address:** 2A Chaucer School, Blockhouse Bay, Auckland 0600  
**School Postal Address:** As above  
**School Phone:** (09) 626 6699  
**School Email:** [admin@chaucer.school.nz](mailto:admin@chaucer.school.nz)  
**Accountant / Service Provider:** Edtech Financial Services

### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Phil Sneddon	Presiding Member	Elected	Jun-28
Michael Fletcher	Principal	Ex-officio	
Loredana Benni-Johnson	Parent Representative	Elected	Jun-28
Sini Taunaholo-Ropeti	Parent Representative	Selected	Jun-28
Chris Ha	Parent Representative	Elected	Jun-28
Shelly Aiyaz	Parent Representative	Selected	Jun-28
Annamika Krishna	Staff Representative	Elected	Jun-28
Emma Robertson	Parent Representative	Elected	Jun-25
Vicki Wilson	Parent Representative	Elected	Jun-25
Krista Mourant	Parent Representative	Elected	Jun-25
Darren Kaika	Parent Representative	Selected	Jun-25
Kelly Sainty (nee Simon)	Staff Representative	Elected	Jun-25

# CHAUCER SCHOOL

Annual Financial Statements – For the year ended 31 December 2025

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# Chaucer School

## Statement of Responsibility

For the year ended 31 December 2025


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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.

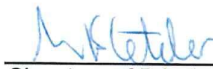
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.


The School's 2025 financial statements are authorised for issue by the Board.

  
Full Name of Presiding Member

  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

  
Date

  
Date

# Chaucer 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	2,663,054	1,605,977	2,520,465
Locally Raised Funds	3	93,485	47,500	73,568
Interest		5,955	10,000	9,047
<b>Total Revenue</b>		<b>2,762,494</b>	<b>1,663,477</b>	<b>2,603,080</b>
<b>Expense</b>				
Locally Raised Funds	3	46,473	20,500	36,059
Learning Resources	4	1,693,616	1,330,182	1,632,379
Administration	5	187,990	187,630	208,223
Interest		4,337	1,500	559
Property	6	796,472	150,448	826,683
Loss on Disposal of Property, Plant and Equipment		40	-	11
<b>Total Expense</b>		<b>2,728,928</b>	<b>1,690,260</b>	<b>2,703,914</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>33,566</b>	<b>(26,783)</b>	<b>(100,834)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>33,566</b>	<b>(26,783)</b>	<b>(100,834)</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.

# Chaucer 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>		513,855	506,585	614,689
Total comprehensive revenue and expense for the year		33,566	(26,783)	(100,834)
Contribution - Furniture and Equipment Grant		16,279	-	-
<b>Equity at 31 December</b>		563,700	479,802	513,855
Accumulated comprehensive revenue and expense		563,700	479,802	513,855
<b>Equity at 31 December</b>		563,700	479,802	513,855

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.

# Chaucer 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	7	110,099	63,503	79,304
Accounts Receivable	8	136,900	131,000	616,029
GST Receivable		2,055	-	-
Prepayments		4,442	3,500	3,373
Investments	9	70,553	125,000	67,101
Funds Receivable for Capital Works Projects	15	-	-	15,114
		<u>324,049</u>	<u>323,003</u>	<u>780,921</u>
<b>Current Liabilities</b>				
GST Payable		-	53,000	53,695
Accounts Payable	11	152,410	151,000	148,189
Revenue Received in Advance	12	-	8,200	8,191
Provision for Cyclical Maintenance	13	25,000	58,000	43,000
Finance Lease Liability	14	4,848	9,000	6,563
Funds held for Capital Works Projects	15	23,248	30,000	478,361
		<u>205,506</u>	<u>309,200</u>	<u>737,999</u>
<b>Working Capital Surplus/(Deficit)</b>		118,543	13,803	42,922
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	498,714	513,499	513,501
		<u>498,714</u>	<u>513,499</u>	<u>513,501</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	46,674	35,000	31,917
Finance Lease Liability	14	6,883	12,500	10,651
		<u>53,557</u>	<u>47,500</u>	<u>42,568</u>
<b>Net Assets</b>		<u>563,700</u>	<u>479,802</u>	<u>513,855</u>
<b>Equity</b>		<u>563,700</u>	<u>479,802</u>	<u>513,855</u>

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

# Chaucer 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		678,538	598,710	676,636
Locally Raised Funds		573,521	526,510	(407,228)
Goods and Services Tax (net)		(55,750)	(695)	76,586
Payments to Employees		(419,682)	(398,399)	(522,507)
Payments to Suppliers		(247,689)	(203,618)	(323,713)
Interest Paid		(4,337)	(1,500)	(559)
Interest Received		6,324	10,050	11,018
Net cash from/(to) Operating Activities		530,925	531,058	(489,767)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(67,475)	(59,999)	(26,346)
Purchase of Investments		(3,452)	(24,072)	-
Proceeds from Sale of Investments		-	-	182,952
Net cash from/(to) Investing Activities		(70,927)	(84,071)	156,606
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		16,279	-	(12,377)
Finance Lease Payments		(5,483)	4,286	(13,581)
Funds Administered on Behalf of Other Parties		(439,999)	(433,247)	430,481
Net cash from/(to) Financing Activities		(429,203)	(428,961)	404,523
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>30,795</b>	<b>18,026</b>	<b>71,362</b>
Cash and cash equivalents at the beginning of the year	7	79,304	45,477	7,942
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>110,099</b>	<b>63,503</b>	<b>79,304</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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### 1. Statement of Accounting Policies

#### a) Reporting Entity

Chaucer 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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### ***Critical Accounting Estimates And Assumptions***

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

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

### ***Cyclical maintenance***

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

### ***Useful lives of property, plant and equipment***

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

### ***Critical Judgements in applying accounting policies***

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

### ***Classification of leases***

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20.

### ***Recognition of grants***

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

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### c) Revenue Recognition

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### d) Finance Lease Payments

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

### e) Cash and Cash Equivalents

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

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### f) Accounts Receivable

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

### g) Investments

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

### h) Property, Plant and Equipment

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

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

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

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

### Finance Leases

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

### Depreciation

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

The estimated useful lives of the assets are:

Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### **i) Impairment of Property, Plant, and Equipment**

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

#### *Non cash generating assets*

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

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

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

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

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

### **j) Accounts Payable**

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

### **k) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### **l) Revenue Received in Advance**

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

### **m) Funds Held for Capital Works**

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

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

### **n) Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

### **o) Financial Instruments**

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

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

### **p) 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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

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**q) Budget Figures**

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

**r) 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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	678,540	605,977	663,358
Teachers' Salaries Grants	1,358,186	1,000,000	1,198,182
Use of Land and Buildings Grants	626,328	-	658,025
Other Government Grants	-	-	900
	<u>2,663,054</u>	<u>1,605,977</u>	<u>2,520,465</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	23,235	200	19,507
Fees for Extra Curricular Activities	61,021	46,800	45,027
Trading	9,229	-	8,039
Fundraising and Community Grants	-	500	995
	<u>93,485</u>	<u>47,500</u>	<u>73,568</u>
<b>Expense</b>			
Extra Curricular Activities Costs	34,189	20,000	25,169
Trading	12,284	-	10,754
Fundraising and Community Grant Costs	-	500	136
	<u>46,473</u>	<u>20,500</u>	<u>36,059</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>47,012</u>	<u>27,000</u>	<u>37,509</u>

Donations include \$20,000 from Four Winds Foundation for the construction of the school stage.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	31,672	34,300	34,108
Information and Communication Technology	7,364	9,000	6,490
Employee Benefits - Salaries	1,565,096	1,213,632	1,492,249
Staff Development	7,079	13,000	11,159
Depreciation	82,223	60,000	88,152
Other Learning Resources	182	250	221
	<u>1,693,616</u>	<u>1,330,182</u>	<u>1,632,379</u>

### 5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	10,525	10,000	9,353
Board Fees and Expenses	14,814	27,600	20,333
Legal Fees	4,739	-	-
Other Administration Expenses	22,520	27,630	30,403
Employee Benefits - Salaries	129,225	116,400	142,760
Service Providers, Contractors and Consultancy	6,167	6,000	5,374
	<u>187,990</u>	<u>187,630</u>	<u>208,223</u>

### 6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cyclical Maintenance	(3,243)	26,098	14,351
Heat, Light and Water	23,435	19,000	22,179
Use of Land and Buildings	626,328	-	658,025
Employee Benefits - Salaries	81,388	69,000	85,981
Other Property Expenses	68,564	36,350	46,147
	<u>796,472</u>	<u>150,448</u>	<u>826,683</u>

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

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Bank Accounts	\$ 98,681	\$ 63,503	\$ 45,477
Short-term Bank Deposits	11,418	-	33,827
Cash and cash equivalents for Statement of Cash Flows	<u>110,099</u>	<u>63,503</u>	<u>79,304</u>

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

Of the \$110,099 Cash and Cash Equivalents \$23,248 is subject to restrictions for the following reasons:

- \$23,248 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	\$ 774	\$ 10,000	\$ 489,001
Interest Receivable	681	1,000	1,050
Teacher Salaries Grant Receivable	135,445	120,000	125,978
	<u>136,900</u>	<u>131,000</u>	<u>616,029</u>
Receivables from Exchange Transactions	1,455	11,000	490,051
Receivables from Non-Exchange Transactions	135,445	120,000	125,978
	<u>136,900</u>	<u>131,000</u>	<u>616,029</u>

### 9. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	70,553	125,000	67,101
Total Investments	<u>70,553</u>	<u>125,000</u>	<u>67,101</u>

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	195,850	11,009	-	-	(8,181)	198,678
Furniture and Equipment	259,002	52,103	-	-	(49,094)	262,011
Information and Communication Technology	31,302	-	-	-	(15,060)	16,242
Leased Assets	19,352	1,726	-	-	(8,565)	12,513
Library Resources	7,995	2,638	(40)	-	(1,323)	9,270
	<u>513,501</u>	<u>67,476</u>	<u>(40)</u>	<u>-</u>	<u>(82,223)</u>	<u>498,714</u>

The net carrying value of furniture and equipment held under a finance lease is \$12,513 (2024: \$19,352).

#### 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
	\$	\$	\$	\$	\$	\$
Buildings	288,797	(90,119)	198,678	277,788	(81,938)	195,850
Furniture and Equipment	770,404	(508,393)	262,011	718,301	(459,299)	259,002
Information and Communication Technology	260,842	(244,600)	16,242	260,842	(229,540)	31,302
Leased Assets	60,452	(47,939)	12,513	58,726	(39,374)	19,352
Library Resources	45,364	(36,094)	9,270	42,939	(34,944)	7,995
	<u>1,425,859</u>	<u>(927,145)</u>	<u>498,714</u>	<u>1,358,596</u>	<u>(845,095)</u>	<u>513,501</u>

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	2,732	15,000	6,992
Accruals	10,525	9,500	9,352
Employee Entitlements - Salaries	136,741	122,000	127,357
Employee Entitlements - Leave Accrual	2,412	4,500	4,488
	<u>152,410</u>	<u>151,000</u>	<u>148,189</u>
Payables for Exchange Transactions	152,410	151,000	148,189
	<u>152,410</u>	<u>151,000</u>	<u>148,189</u>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Other revenue in Advance	-	8,200	8,191
	<u>-</u>	<u>8,200</u>	<u>8,191</u>

### 13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	74,917	74,917	147,463
Increase/(decrease) to the Provision During the Year	(3,243)	18,083	14,351
Use of the Provision During the Year	-	-	(86,897)
Provision at the End of the Year	<u>71,674</u>	<u>93,000</u>	<u>74,917</u>
Cyclical Maintenance - Current	25,000	58,000	43,000
Cyclical Maintenance - Non current	46,674	35,000	31,917
	<u>71,674</u>	<u>93,000</u>	<u>74,917</u>

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

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 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	5,684	9,000	7,793
Later than One Year	7,460	12,500	11,982
Future Finance Charges	(1,413)	-	(2,561)
	<u>11,731</u>	<u>21,500</u>	<u>17,214</u>
<b>Represented by</b>			
Finance lease liability - Current	4,848	9,000	6,563
Finance lease liability - Non current	6,883	12,500	10,651
	<u>11,731</u>	<u>21,500</u>	<u>17,214</u>

### 15. Funds Held for Capital Works Projects

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

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Roof and Gutter Replacement	170,072	16,819	(186,891)	-	-
AMS ILE Upgrade - Project 236559	308,289	491,692	(776,733)	-	23,248
Small Hall/Library Project 227129	(15,114)	-	-	15,114	-
Totals	<u>463,247</u>	<u>508,511</u>	<u>(963,624)</u>	<u>15,114</u>	<u>23,248</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education 23,248

Board Contributions are where the Board contributes its own funds to a Ministry funded Capital Works project. This has resulted in a board-owned asset that is recognised in note 10.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Roof and Gutter Replacement	-	170,072	-	-	170,072
AMS ILE Upgrade - Project 236559	55,054	289,803	(36,568)	-	308,289
Small Hall/Library Project 227129	(22,288)	19,216	(12,042)	-	(15,114)
<b>Totals</b>	<b>32,766</b>	<b>479,091</b>	<b>(48,610)</b>	<b>-</b>	<b>463,247</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	478,361
Funds Receivable from the Ministry of Education	(15,114)

### 16. Related Party Transactions

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

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

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 17. Remuneration

#### *Key management personnel compensation*

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	2,825	3,360
<i>Leadership Team</i> Remuneration Full-time equivalent members	625,538 6	579,141 5
Total key management personnel remuneration	628,363	582,501

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings and 1 candidate evening for the Board election in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet when necessary. As well as these regular meetings, including preparation time, the Chair 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	150-160	145-150
Benefits and Other Emoluments	0-5	0-5

#### *Other Employees*

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	6	4
110 - 120	2	3
	8	7

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

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### 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

### 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.

#### Personal Grievance Claim

There is an unresolved personal grievance claim made against the school from an employee. The School is contesting this claim and the legal advice considers that it is not probable that this claim will succeed. The claim is for \$16,025 and legal expenses of \$15,000.

### 20. Commitments

#### (a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:\$1,026,384).

#### (b) Operating Commitments

As at 31 December 2025, the Board has not entered into any operating contracts (2024: Nil).

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 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	110,099	63,503	79,304
Receivables	136,900	131,000	616,029
Investments - Term Deposits	70,553	125,000	67,101
Total financial assets measured at amortised cost	<u>317,552</u>	<u>319,503</u>	<u>762,434</u>

#### Financial liabilities measured at amortised cost

Payables	152,410	151,000	148,189
Finance Leases	11,731	21,500	17,214
Total financial liabilities measured at amortised cost	<u>164,141</u>	<u>172,500</u>	<u>165,403</u>

### 22. Events After Balance Date

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

### 23. Comparatives

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

## Independent Auditor's Report

### To the readers of Chaucer School's financial statements for the year ended 31 December 2025

The Auditor-General is the auditor of Chaucer School (the School). The Auditor-General has appointed me, Carl Wessels, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the School on pages 2 to 22, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

#### Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - the School's financial position as at 31 December 2025; and
  - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 May 2026. This is the date at which our opinion is expressed.

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information included in the Board's annual report**

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

## Independence

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

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



Carl Wessels  
Audit New Zealand  
On behalf of the Auditor-General  
Auckland, New Zealand

## Statement of Variance Reporting



<b>School Name:</b>	Chaucer	<b>School Number:</b>	1243
<b>Strategic Aim:</b>	Chaucer students to be empowered, confident learners. This to be achieved through a focus on: Rangatiratanga-Student led learning-Ahua; Whanaungatanga-Collaboration-Aroha; Manaakitanga-Respect-Awhi.		
<b>Annual Aim:</b>	To increase the number of students independently modelling our Chaucer Values.		
<b>Target:</b>	All students independently model our Chaucer Values in person & online		
<b>Baseline Data:</b>	Our four Chaucer Values (Respect; Responsibility; Safety; 100% effort) are well embedded. Behaviour incidents (minor & serious) have been reducing over time.		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ol style="list-style-type: none"> <li>1. Strategic review of Strategic plan included mahi by a Board Strategic Review sub-committee</li> <li>2. Survey of parents &amp; whanau/aiga - In person and via online survey.</li> <li>3. Events organised to consult with parents &amp; whanau/aiga</li> <li>4. Strategic goals embedded with continued integration of e.g. Manaakitanga and Awhi</li> <li>5. Target includes expectation that all students independently model our Chaucer Values.</li> <li>6. Cultural Day - Student led (yr 4/5/6 students), significant involvement of parents &amp; whanau.</li> <li>7. Student leaders lead the induction of new students and their families.</li> </ol>	<ul style="list-style-type: none"> <li>- SLL - work done on clarifying what this looks like school wide and consistency, including comms to community</li> <li>- Including Yr 4's in the planning &amp; implementation of Cultural Day exposed them to the process &amp; supported their growth around SLL &amp; expectations</li> <li>- Range of adult voices were collected, via face to face events ('Our Tamariki, Our Future') Used to inform strat review.</li> <li>- The continued schoolwide termly focus on one of the values supported a common language and deepened the understanding around the particular aspects of our Chaucer Values.</li> <li>- All Year 6 students fulfilled a leadership role &amp; modelled our Chaucer Values to a high level</li> <li>- Behaviour incidents (minor and major) continued to decline.</li> </ul>	<p>Students felt valued &amp; had opportunity to grow their skills around SLL &amp; leadership</p> <p>New students and their families are introduced to the Chaucer Values by the student leaders and principal at the first induction visit. This supports the process of being 'Chaucerised' i.e. being welcomed into the Chaucer Family and immersed in the values and expectations of our school.</p> <p>Consistent, regular positive reinforcement of our four Chaucer Values is school wide. The values are explicitly taught and also integrated into e.g. whole school assembly stories, the performing arts programme, communications with parents &amp; whanau.</p> <p>Teachers facilitate &amp; support student projects/activities e.g. trips, Chaucer Family Night, Improved attendance &amp; engagement at 'Chaucer Family</p>	<ul style="list-style-type: none"> <li>- Parents &amp; whanau/aiga come together for organised events</li> <li>- Cultural Day - Whole school takes ownership of this event.</li> <li>- Identify excellent practice both within our own school and at other schools within the local network</li> <li>-Share ideas and reflections with, and learn from, other local schools.</li> <li>- The harakeke/flax image that represents the 'Chaucer Family' continues to be shown &amp; explained at every induction meeting for new families. This image &amp; metaphor to be shared more widely.</li> <li>- Explore establishment of a Whanau/Community hub</li> </ul>

## Tātaritanga raraunga

<p>8. Chaucer Values integrated into the Performing Arts programme.</p> <p>9. Student led learning [SLL] approach continued to be implemented in classes. SLL self reflection rubric used by students.</p> <p>10. A termly focus on one of the four Chaucer Values+an aspect of that value continued schoolwide. This was reviewed at the 'Chaucer Family Professional day' at start of the year.</p> <p>11. Stories shared at whole school assembly, focusing on the particular term's Chaucer Values theme.</p> <p>12. Expectation that everyone is treated with the same high level of respect, including guest teachers (relievers &amp; student teachers are described as 'guest teachers' to reinforce the level of respect expected).</p>		<p>nights' - range of contributing factors including students proactively promoting this at home.</p> <p>Reflections around further fast tracking induction of new families, particularly those new to the country, so they gain deep understanding of Chaucer Values, SLL &amp; goals as quickly as possible.</p>	
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## Tātaritanga raraunga

- |   |  |  |  |
|---|--|--|--|
| <p>13. 'Chaucer Family - Meet the teacher', Day 1 of term 1 continued – parents &amp; whanau booked a slot to meet with their child's new teacher. Purpose: Build whanaungatanga, empowers students &amp; parents to lead the discussions, strengthens the learning partnership between home and school. Contributes positively to the wellbeing of students.</p> <p>14. 'Flipped classroom' approach continued to operate in the yr 5/6 classes, supporting 24/7 learning.</p> |  |  |  |
|---|--|--|--|

### Planning for next year:

- Structured Literacy PLD - new staff enrolled for this
- Structured approach to Maths PLD - started
- Mitey programme, including PLD, to start
- Continued promotion and teaching of how our Chaucer Values can help regardless of where teaching & learning is taking place.

*Empowering confident learners*

## Integrated Report: Progress and Achievement

End of 2025



Manaakitanga  
Respect  
Awhi

Rangatiratanga  
Student-Led Learning  
Āhua

Whānaungatanga  
Collaboration  
Aroha

## Chaucer Values

Achievement target: all students independently model our Chaucer Values in person and online

Our plan to achieve this target in 2025 included:

### Rimu

- Karakia
- Greetings in Te Reo each day
- Rimu morning meetings, 9.05 to 9.25 have a focus on the term value. Stories, videos and questions are all used. In 2025 we do this continually.
- Children are rewarded for their behaviour of the values with verbal praise, CVA'S and stickers. Publicly announced 'caught being good'
- Treating others how we ourselves will want to be treated.
- Sharing friendships
- Learning to understand the difference between a small problem and a large problem.
- Negotiating with others.
- Building resilience.
- Being responsible for own belongings
- Being respectful to new children and becoming the role model for them.
- Learning how to be patient and take a turn
- Buddy classes model behaviour

### Totara

- Karakia
- Greeting each other everyday
- Use kind words
- Remind each other of the school values
- Use integrated learning to highlight our school values
- Work collaboratively
- Respect each other's differences
- Compliments are given at inter school sporting events
- All Y6 students have leadership roles and expected to role model our values
- Students got their own password
- Limitations on what they can do on their account
- Not going on tricky websites
- Learning how to stay safe online
- Tuakana teina programmes



### Connections / whanaungatanga

Achievement target: to build resilience and wellbeing for students and staff through connection and whanaungatanga

Our plan to achieve this target in 2025 included:

- 'Meet the teacher' day at the start of the year
- Chaucer Family Nights
- Cultural day
- Matariki events
- Te Whanau/Aiga Hui every term
- Reinvent the concept of the pataka kai
- Book Week

- Re-establishment of CCG
- Wheels Day
- Leaders have weekly lunchtime events
- Pink Shirt Day
- Grandparents day
- Assemblies
- Student-led conferences
- Students are taught strategies to build resilience when interacting with others
- Whanaungatanga activities at e.g. TOD
- Karakia beginning & end of day
- Tuakana teina
- Rimu Wet day, bonding with Room 5 and 6 children
- BSLA introductory evening and workshop follow up on Chaucer night.

### Engagement with learning

Achievement target: ensure that every student is able to continue to learn, regardless of where they are located.

Our plan to achieve this target in 2025 included:

#### Rimu

- Digital tools including Seesaw, Whatsapp, e tap.
- Selective Youtube programmes which may include Jack Hartmann, Scratch Garden or the singing Walrus.
- Reading Eggs, Sunshine Online. ABC phonics.
- Year 2 Mathseeds. Bubble Maths,

#### Totara

- 70% - 80% student led learning where students initiate learning projects and follow through with teacher becoming a facilitator
- Students with internet at home have access to their learning
- Flipped/Hybrid learning with videos to support learning
- All children have a school email address (work gets sent via email)
- SLL is now introduced from Y4-6

Possible next steps:

- Consistent student led learning programme throughout the school
- Ensure all students have internet access
- Whanau to understand the value of hybrid/flipped learning
- Learning goes beyond 9-3pm
- Whanau to have access to a device.
- Hard copy if a device is not available
- Using Whatsapp when other apps are not appropriate
- Understand that learning at home is an extension of learning at school
- Setting more problem solving activities for distance learning.

## Integrated Curriculum

Aspirational Goal: Our students will experience a broad and integrated Curriculum

### Rimu

- Rimu Children choose their activity from the SLL activities choice. There are up to 10 choices but must be completed within a time frame.
- Music and fitness; Children are actively dancing and doing fitness activities to music.
- Science and literacy, writing an explanation about an experiment.
- Student-Led Exploration Programme and art. Creating an art piece from a specific focus. An example is "what would you need on a volcano" Children draw their responses.
- Te Reo Maori, used throughout the day as requests, numbers, dates, specific lessons. As in previous years.
- School values integrated into all things daily. Especially during Rimu meetings in the morning.
- ICT used for multiple lessons
- Digital literacy is integrated with maths.
- Using technology, such as blue bots in Student Exploration Programme.

### Totara:

- School values are an integral part of our learning and taught through inquiry units, writing, reading, oral language, Physical Education, History of NZ etc.
- Digital Safety has been taught through our value Safety and has been a huge focus in the senior school curriculum
- Students created online scenarios through roleplay
- Students wrote narratives using digital safety as a theme
- Reading texts were used to reinforce the importance of being digitally safe
- A timeline of communication to reinforce past, present and future digital technologies
- Deliberate digital skills are taught to help and support students to use the device as a tool to support learning
- Digital literacy is integrated with maths, e.g. organising data using google spreadsheets and creating graphs
- Passion projects allow students to further develop their independent skills in a student-led learning environment, e.g. gardening, signposts, paint pataka, basketball hoops etc.
- Swimming allows students to develop confidence in the water to better ensure Water Safety.



Communicators waiting for leaders and new families to return  
Empowered student leaders



School Visits



Bike Safety



Pataka



Swim Safe

## Literacy

Aspirational Goal: our students will be achieving above Chaucer Expectations in literacy in 2025.

### Evidence:

#### Reading

30%(67 students) of all students are achieving above Chaucer Expectations in reading.

#### Writing

14%(31 students) of all students are achieving above Chaucer Expectations in writing.

### Māori and Pasifika Students:

Aspirational Goal: Raise levels of achievement and engagement of Māori and Pasifika students in 2025.

### Evidence:

#### Reading

##### Māori

70.8% (17 students) of all Māori students have met or exceeded expectations, compared to the school-wide average of 68.7%.

Progress for the 8 Māori students who have not met our Chaucer Expectations:

5 students made pleasing progress.

3 students made unsatisfactory progress.

##### Pasifika

65.8% (27 students) of all Pasifika students have met or exceeded expectations, compared to the school-wide average of 68.7%.

Progress for the 15 pasifika students who have not met our Chaucer Expectations:

2 students made excellent progress.

8 students made pleasing progress.

5 students made satisfactory progress.

## Writing

### Māori

66.7% (16 students) of all Māori students have met or exceeded expectations, compared to the school-wide average of 54%.

Progress for the 10 Māori students who have not met our Chaucer Expectations:

- 1 student made excellent progress.
- 4 students made pleasing progress.
- 2 students made satisfactory progress.
- 3 students made unsatisfactory progress.

### Pasifika

29.3% (12 students) of all Pasifika students have met or exceeded expectations, compared to the school-wide average of 54%.

Progress for the 29 pasifika students who have not met our Chaucer Expectations:

- 1 student made excellent progress.
- 7 students made pleasing progress.
- 18 students made satisfactory progress.
- 3 students made unsatisfactory progress.

### Student Achievement Targets:

#### Reading

For the 39%(16 students) of the current Year 3 students who did not meet our Chaucer Expectations in 2024, to meet the Expectations by the end of 2025.

#### Evidence

- 6.3% (1 student) has now exceeded expectations.
  - 25% (4 students) have now met expectations.
  - 68.7% (11 students) have not met expectations.
- Progress for the 11 students who have not met our Chaucer Expectations:
- 7 students made pleasing progress.
  - 3 students made satisfactory progress.
  - 1 made unsatisfactory progress.

For the 36%(9 students) of the current Year 4 students who did not meet our Chaucer Expectations in 2024, to meet the Expectations by the end of 2025.

#### Evidence

- 11% (1 student) has now exceeded expectations.
  - 44.5%(4 students) have now met expectations.
  - 44.5% (4 students) have not met expectations.
- Progress for the 4 students who have not met our Chaucer Expectations:
- 1 student made excellent progress
  - 3 students made pleasing progress

Writing

For the 76%(31 students) of the current Year 3 students who did not meet our Chaucer Expectations in 2024, to meet Expectations by the end of 2025.

Evidence

29%(9 students) have now met expectations.

71%(22 students) have not met expectations.

Progress for the 22 students who have not met our Chaucer Expectations:

11 made pleasing progress.

9 made satisfactory progress.

1 made unsatisfactory progress.

(1 left the school).

For the 56%(14 students) of the current Year 4 students who did not meet our Chaucer Expectation in 2024, to meet Expectations by the end of 2025.

Evidence

28.6%(4 students) have now met expectations.

71.4%(10 students) have not met expectations.

Progress for the 10 students who have not met our Chaucer Expectations:

4 made pleasing progress.

5 made satisfactory progress.

1 made unsatisfactory progress.

For the 62.5%(24 students) of the current Year 5 students who did not meet our Chaucer Expectation in 2024, to meet Expectations by the end of 2025.

Evidence

12.5%(3 students) have now exceeded expectations.

37.5%(9 students) have now met expectations.

50%( 12 students) have not met expectations.

Progress for the 12 students who have not met our Chaucer Expectations:

2 made excellent progress.

7 made pleasing progress.

3 made satisfactory progress.

## Mathematics:

### Aspirational Goal:

Our students will be achieving above the Chaucer Expectations in mathematics 2025.

### Evidence:

25% (55 students) of all students are achieving above the Chaucer Expectations in maths.

### Māori and Pasifika Students:

Aspirational Goal: Raise levels of achievement and engagement of Māori and Pasifika students 2024.

Evidence:

#### Māori

66.6% (16 students) of all Māori students have met or exceeded expectations in maths, compared to the school-wide average of 69.7%.

Progress for the 8 Māori students who have not met our Chaucer Expectations:

2 students made pleasing progress.

3 students made satisfactory progress.

3 students made unsatisfactory progress.

#### Pasifika

56.1% (23 students) of all Pasifika students have met or exceeded expectations in maths, compared to the school-wide average of 69.7%

Progress for the 19 Pasifika students who have not met our Chaucer Expectations:

1 student made excellent progress.

4 students made pleasing progress.

12 students made satisfactory progress.

2 students made unsatisfactory progress

### Student Achievement Target:

For the 34% (15 students) of the Year 2 cohort who did not meet our expectations in 2024, to meet Expectations by the end of 2025.

### Evidence:

Of the 15 students, 6 students met Chaucer Expectations and 9 students did not meet Expectations.

Of the 15 students, 1 student made excellent progress, 5 students made pleasing progress, 8 students made satisfactory progress and 1 student made unsatisfactory progress.

For the 43.7% (14 students) of Pasifika students who did not meet our expectations in 2024, to meet Expectations by the end of 2025.

Evidence:

Of the 14 students, 1 student exceeded Expectation, 3 students met Chaucer Expectations and 10 students did not meet Expectations.

Of the 14 students, 1 student made excellent progress, 7 students made pleasing progress and 6 students made satisfactory progress. No students made unsatisfactory progress.

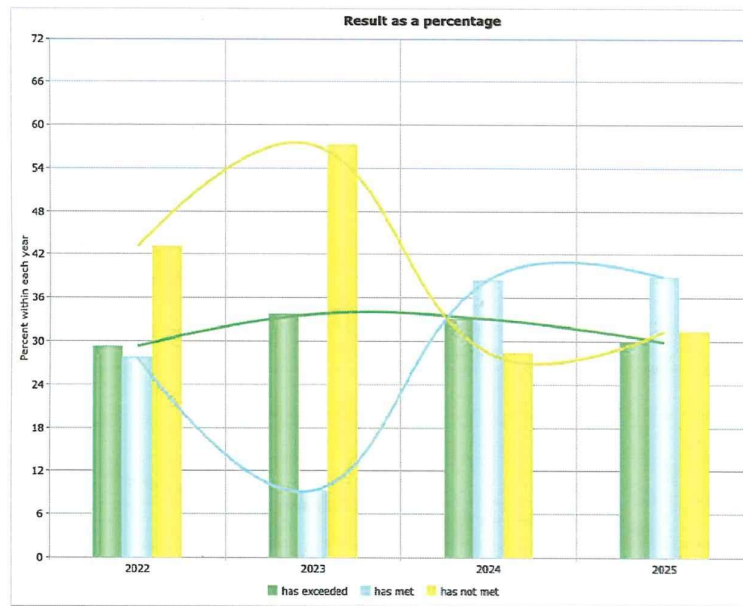
Assessments of Achievement: school-wide

Did not meet Chaucer Expectations	Met Chaucer Expectations	Exceeded Chaucer Expectations
<b>Reading</b>		
31.3% (70 students)	38.8% (87 students)	29.9% (67 students)
Male students		
40.9% (45 students)	35.5% (39 students)	23.6% (26 students)
Female students		
21.9% (25 students)	42.1% (48 students)	36% (41 students)
<b>Writing</b>		
46% (103 students)	40.2% (90 students)	13.8% (31 students)
Male students		
53.6% (59 students)	34.5% (38 students)	11.9% (13 students)
Female students		
38.6% (44 students)	45.6% (52 students)	15.8% (18 students)
<b>Mathematics</b>		
30.4% (68 students)	45.1% (101 students)	24.6% (55 students)

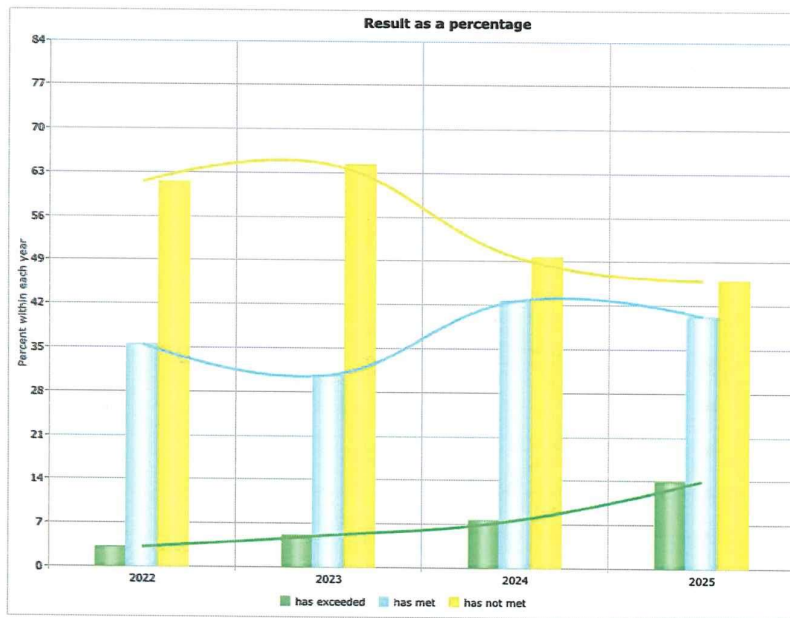
Male students		
37.3% (41 students)	33.6% (37 students)	29.1% (32 students)
Female students		
23.7% (27 students)	56.1% (64 students)	20.2% (23 students)

Comparisons of school-wide achievement levels from end of 2022, 2023, 2024 and 2025:

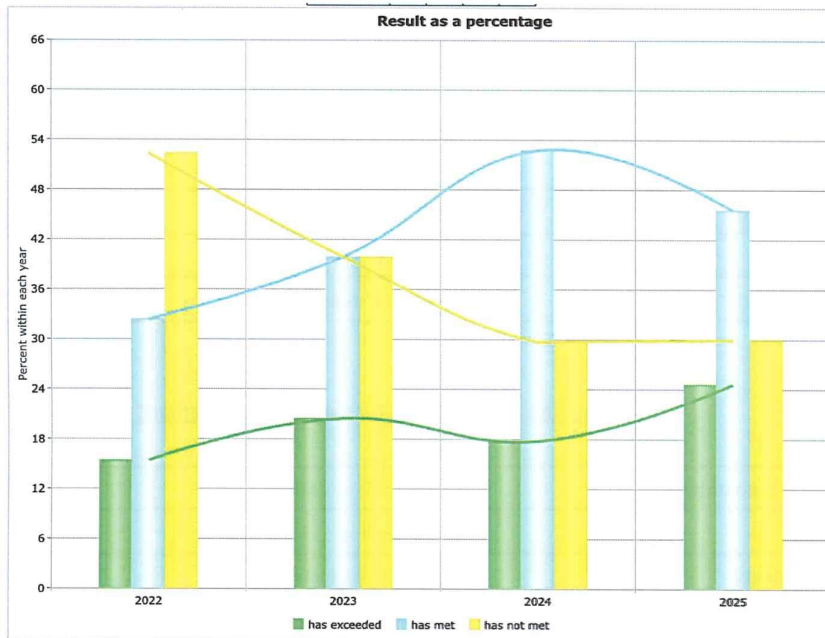
Reading



Writing



Maths



Māori Students: Assessment of Achievement

Did not meet Chaucer Expectations	Met Chaucer Expectations	Exceeded Chaucer Expectations
Reading		
29.2% (7 students)	45.8% (11 students)	25% (6 students)
Writing		
33.3% (8 students)	45.8% (11 students)	20.9% (5 students)
Mathematics		
33.3% (8 students)	45.8% (11 students)	20.8% (5 students)

Pasifika Students: Assessment of Achievement

Did not meet Chaucer Expectations	Met Chaucer Expectations	Exceeded Chaucer Expectations
Reading		
34.1% (14 students)	51.2% (21 students)	14.6% (6 students)
Writing		
70.7% (29 students)	26.9% (11 students)	2.4% (1 student)
Mathematics		
43.9% (18 students)	46.3% (19 students)	9.8% (4 students)

## Achievement Data: trends and groups of interest

### Reading

#### Year Level:

81%(27 students) of Year 4 and 84%(31 students) of Year 6 students met or exceeded expectations.

It is noted that Years 4,5 and 6 have the highest proportion of students who have exceeded our expectations.

50%-60% of Year 1-3 students met or exceeded expectations.

50% of Year 1, 40% of Year 2 and 3 cohorts of 2025 for reading did not meet our expectations this year.

Both Year 4 and 6 cohorts have the smallest percentage of students not meeting expectations.

#### Gender:

A greater percentage of female students (78.1%) met or exceeded expectations, compared to male students(59.1%). This is generally the case across year levels.

36% of female students and 23.6% of male students exceeded expectations, a disparity of roughly 12%.

#### Ethnicity:

Of the ethnic groups well enough represented within our student body to be considered statistically noteworthy (20 or more students at our school identifying as belonging to that ethnicity):

The percentage of Maori, Pasifika, Asian and MELAA students meeting or exceeding expectations is similar, falling within a range of 62% to 72%.

36.4% of Asian, 25% of Maori and 14.6% of Pasifika students exceeded expectations.

### Writing

#### Year Level:

The trend of 'value added over time' is noticeable, with the percentage of students exceeding expectations generally increasing as they progress through the school from Year 1 to 6.

74% of Year 6 students have met or exceeded expectations.

The percentage of current Year 3 (60%) students who did not meet expectations this year has decreased by 15% from the end of 2024 data for the same cohort.

The percentage of current Year 2 (54%) students who did not meet expectations this year has decreased by 21% from the end of 2024 data for the same cohort.

#### Gender:

More female students (61.4%) met or exceeded expectations than male students (46.3%), a difference of 15.1%. This is a significant disparity. A substantial gender difference

(31.9%) of those who have not met expectations is particularly noticed in Year 3 students.

Ethnicity:

Of the ethnic groups well enough represented within our student body to be considered statistically noteworthy (20 or more students at our school identifying as belonging to that ethnicity):

66.7% (16 students) of all Māori students have met or exceeded expectations in writing, compared to the school-wide average of 54%.  
29.3% (12 students) of all Pasifika students have met or exceeded expectations in writing.

Our Asian students have achieved at a higher level than Pasifika and MELLA students, with 65.4% (70 students) meeting or exceeding expectations.  
53.5% (23 students) of MELLA students did not meet expectations, higher than all other groups except Pasifika students with 70.7% (29 students).

## Mathematics

Year Level:

84%(26 students) of Year 6, 70%(33 students) of Year 5, 69%(29 students) of Year 3 and 89% (25 students) of Year 1 students met or exceeded expectations.  
59% (16 students) of Year 4 students did not meet expectations.

Gender:

A slightly higher percentage of female students (76.3%) met or exceeded expectations compared to male students (62.7%).  
29.1% of male students exceeded expectations compared to 20.2% of female students.

Ethnicity:

Of the ethnic groups well enough represented within our student body to be considered statistically noteworthy (20 or more students at our school identifying as belonging to that ethnicity):

Our Asian students have achieved at a higher level than other groups, with 75.7% (81 students) meeting or exceeding expectations.  
72.1% (31 students) of MELAA students met or exceeded expectations, just 3.6% lower than our Asian students.

Assessments of Progress at end of year: school-wide

Unsatisfactory	Satisfactory	Pleasing	Excellent
Reading			
3% (7 students)	21% (47 students)	42% (94 students)	34% (76 students)
Writing			
6% (13 students)	31% (70 students)	43.0% (96 students)	20% (45 students)
Mathematics			
4% (9 students)	27.7% (62 students)	42% (94 students)	26.3% (59 students)

Māori Students: Assessment of Progress

Unsatisfactory	Satisfactory	Pleasing	Excellent
Reading			
8.3% (2 students)	20.8% (5 students)	41.7% (10 students)	29.2% (7 students)
Writing			
8.3% (2 student)	33.3% (8 students)	45.8% (11 students)	12.5% (3 students)
Mathematics			
4.2% (1 student)	37.5% (9 students)	33.3% (8 students)	25% (6 students)

Pasifika Students: Assessment of Progress

Unsatisfactory	Satisfactory	Pleasing	Excellent
Reading			
2.4% (1 student)	31.7% (13 students)	43.9% (18 students)	22.0% (9 students)
Writing			
7.3% (3 students)	46.1% (23 students)	29.3% (12 students)	7.3% (3 students)
Mathematics			
4.9% (2 students)	51.2% (21 students)	31.7% (13 students)	12.2% (5 students)

## Progress Data: Trends and groups of interest

### Reading

#### Year Level:

52% of Year 6 and 53% of year 5 students made excellent progress.  
86% of year 2, 78% of year 4, and 81% of Years 3, 5 and 6 made pleasing or excellent progress.  
No students in the Year 2 and Year 6 made unsatisfactory progress.

#### Gender:

A significantly higher proportion of female students (86.9%) made pleasing or excellent progress, compared to male students (64.5%).  
There is a notable disparity in the percentage of male students (23.6%) who made excellent progress compared to female students (43.9%).

#### Ethnicity:

Of the ethnic groups well enough represented within our student body to be considered statistically noteworthy (20 or more students at our school identifying as belonging to that ethnicity).  
Our Asian students have continued to make significant progress with 84.1% of students making pleasing or excellent progress in reading.  
The percentage of Māori and MELAA students meeting or exceeding expectations is similar to the school-wide average of 76%.  
Pasifika students meeting or exceeding expectations in reading is approximately 10% lower than the school-wide average.

### Writing

#### Year Level:

No more than 5 students in any single year group made unsatisfactory progress.  
The trend of 'value added over time' is noticeable, with the percentage of students making excellent progress generally increasing as they progress through year levels.  
47% of Year 5 (22 students) and 42% of Year 6 (13 students) students made excellent progress, which is pleasing.

#### Gender:

75.5% of female students made pleasing or excellent progress, compared to 50% of male students, a significant disparity of 25.5%. There is a noticeable disparity in the percentage of male (10%) and female (1.8%) students making unsatisfactory progress.

#### Ethnicity:

Our Asian students have achieved at a higher level than other groups, with 76.6% (82 students) making pleasing or excellent progress. The school-wide average is 63%. The pleasing or excellent progress data for Maori and MELAA students falls within a similar range (4% difference). Pasifika students have a considerably lower number of students achieving pleasing or excellent progress compared to other groups. However, the percentage of satisfactory progress (46.1%) for Pasifika students is greater than the combined percentage of pleasing and excellent progress (36.6%) for this group.

#### Mathematics:

##### All Students

68.3%(153 students) of students made pleasing or excellent progress. 4%(9 students) of students made unsatisfactory progress.

##### Year Level:

84 % of Year 6, 89% of Year 5, 78% of Year 3 students made pleasing or excellent progress.

96% of students, school-wide, made at least satisfactory progress. No students in Year 4 and 6 made unsatisfactory progress.

##### Gender:

75.4% of female students made pleasing or excellent progress, compared to 60.9% of male students.

##### Ethnicity:

81.3% (87 students) of Asian and 72.1% (31 students) of MELAA students made pleasing or excellent progress, compared to the school-wide average of 68.3%

58.3% (14 students) of Maori students made pleasing or excellent progress, 10% lower than the school average. 4.2% (1 student) made unsatisfactory progress.

43.9% (18 students) of Pasifika students made pleasing or excellent progress, 24.4% lower than the school average. 4.9% (2 students) made unsatisfactory progress.

#### Progress Data Comparison- Reading, Writing and Maths

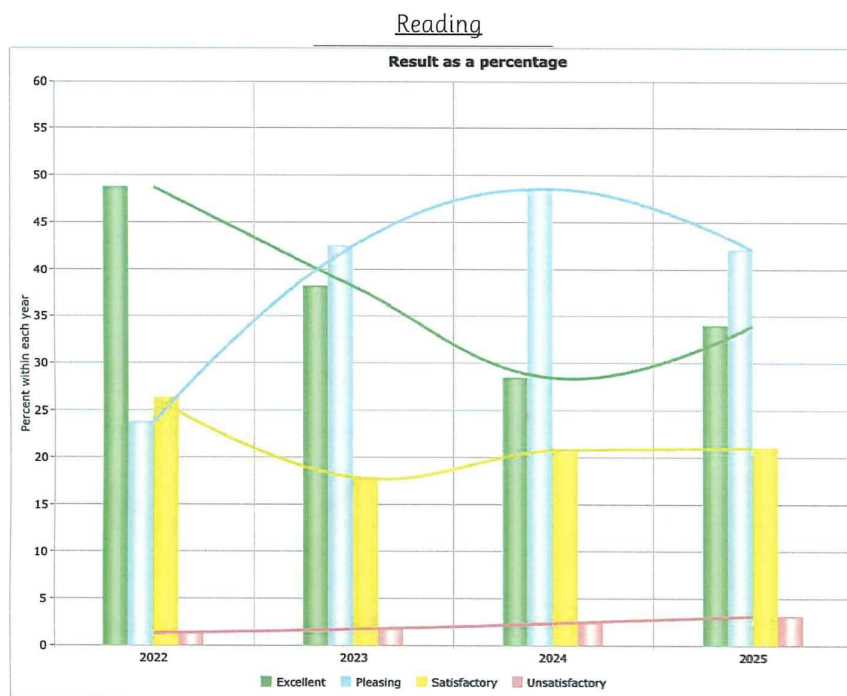
Of the three students who made unsatisfactory progress in all three curriculum areas at mid-year, the following results were achieved by the end of the year:

- One student made satisfactory progress in one curriculum area and pleasing progress in another.
- One student made satisfactory progress in all three curriculum areas.

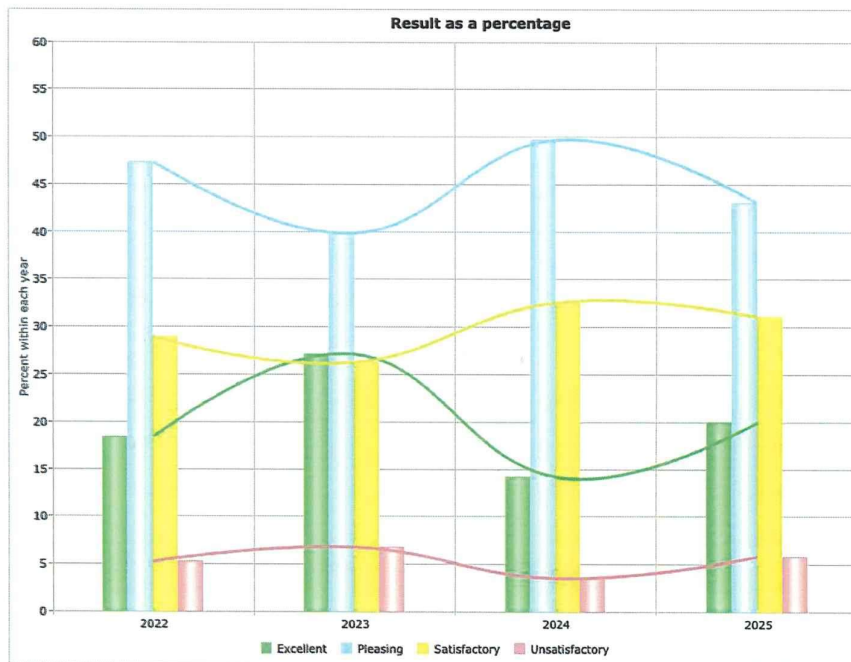
- One student continued to make unsatisfactory progress in all three curriculum areas.

The student who had been making unsatisfactory progress in two curriculum areas (reading and writing) at mid-year, made pleasing progress in both areas by the end of the year.

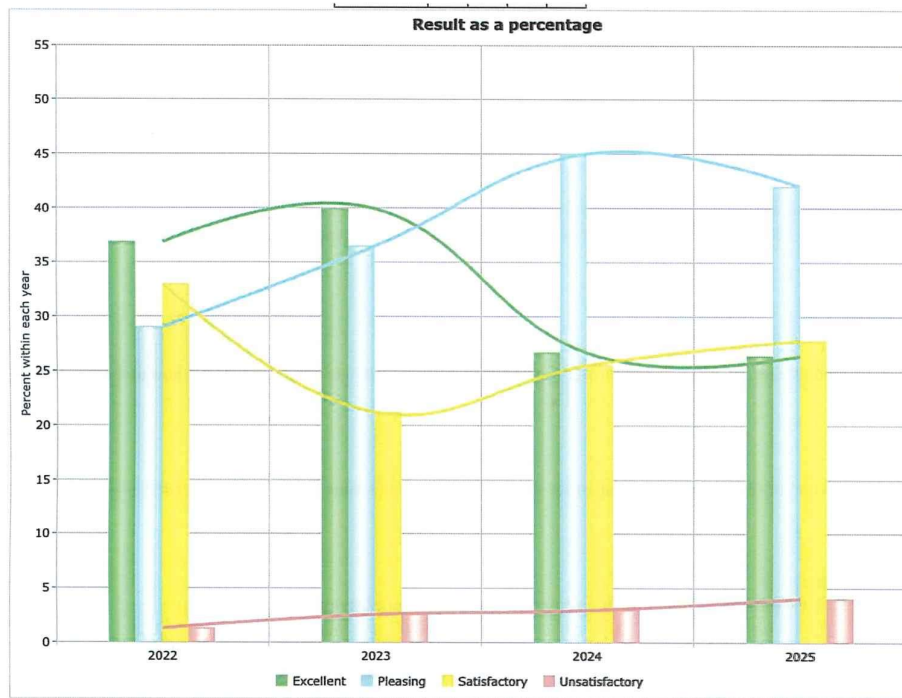
Comparisons of school-wide progress levels from end of 2022, 2023, 2024 and 2025:



### Writing



Maths



### Recommendations: literacy:

That ongoing support be provided to the Years 1-3 cohorts in 2025. This will be done through relevant PLD for staff, whānau workshops, and targeted structured literacy support delivered by trained Assistant Teachers. A significant proportion of these students did not meet expectations in reading this year, so sustained support will be essential.

Further Writing PLD is also required to lift writing achievement across the school. We need to prioritise support for the groups identified in this report as needing additional help (Pasifika students and learners in Years 1-4) and monitor their progress closely. We will continue to work towards reducing the gender disparities evident in writing outcomes.

### Recommendations: mathematics:

That Priority learner support, whānau workshops, targeted Assistant Teacher support, be provided for:

- The 59% (16 students) of the Year 4 cohort and the 43.9% (18 students) of Pasifika students who did not meet our expectations this year.

### English Language Learners:

Twice yearly ELLP (English Language Learners Progression) forms are completed by classroom teachers. These forms show achievement in four language modes.

Listening

Speaking

Reading

Writing

The stages achieved in each mode and total score (plus meeting other eligibility criteria) determine if the children are eligible for ESOL funding.

Other Eligibility Criteria

Refugee background

Migrant background (born overseas)

NZ born, with at least one parent born overseas and English as a second spoken language or listening language at home.

ELLs are supported by Assistant Teacher support who work with groups across the school 3 days a week. The ESOL program includes Talk to Learn, oral activities arising from JOST testing and Jannie Van Hees' oral language program. The main focus is building oral language skills and 'gifting' language. In group sessions there is an explicit focus on well targeted support and valuable 'hands on' learning.



**Empowering Confident Learners**

**Chaucer School – Statement of Compliance with Employment Policy**

**For the year ended 31 December 2025, Chaucer School Board**

- Has developed and implemented personnel policies, within policy and procedural frameworks, that ensure fair and proper treatment of employees in all aspects of their employment
- Reviews personnel policies as part of the policy review cycle to ensure compliance with all requirements and best practice
- Is a good employer and complies with the conditions contained in the employment contracts of staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements



### *Empowering Confident Learners*

#### Kiwisport Report – 2025

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$3389.92 (excluding GST.) The funding was spent on engaging Sport Waitakere. They partnered with us and supported us with the delivery of a range of activities and termly events covering a range of sports. All events were worthwhile and they have provided a valuable and enjoyable part of the sports learning for our children. Sports included T-ball, cross-country, athletics, soccer, Winter field day. The field day included Ripa rugby, hockey, soccer and netball. This partnership ensured that all classes, for Years 1-6, benefited from the funding.



*Empowering Confident Learners*

### **How Chaucer School gives effect to Te Tiriti o Waitangi**

Our curriculum acknowledges the principles of the Te Tiriti o Waitangi / Treaty of Waitangi and the bicultural foundations of Aotearoa New Zealand. All students have the opportunity to acquire knowledge of Te reo Māori me ōna tikanga. Māori students have a strong sense of their cultural identity within the Chaucer Family.

We give effect to Te Tiriti o Waitangi through actively seeking to engage and promote the principles - Partnership; Protection; Participation.

Te Tiriti o Waitangi and its principles set out obligations for the Crown and Māori, that guide how tangata Tiriti and tangata whenua can live together with mutual respect. The key principles include rangatiratanga, partnership, participation, active protection, equity and opportunity. They provide for the active protection of taonga, including te reo Māori, tikanga Māori and mātauranga Māori and enable fair and equitable educational processes and outcomes for Māori and for all ākonga.

The concepts of manaakitanga, rangatiratanga, whanaungatanga, awahi, āhua and aroha are woven throughout our strategic plan.

