

SOLWAY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 2991

Principal: Mark Bridges

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Accountant / Service Provider:

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SOLWAY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Solway 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.

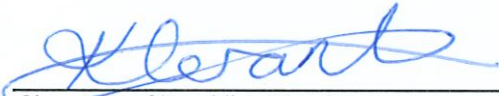
The School's 2025 financial statements are authorised for issue by the Board.

Katie Grant

Full Name of Presiding Member

Mark Bridges

Full Name of Principal



Signature of Presiding Member



Signature of Principal

5/5/2026

Date

5/5/2026

Date

Solway School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	2,791,767	2,645,474	2,757,583
Locally Raised Funds	3	65,384	29,300	61,777
Interest		4,455	6,000	11,439
Total Revenue		2,861,606	2,680,774	2,830,799
Expense				
Locally Raised Funds	3	20,785	13,000	28,907
Learning Resources	4	2,196,422	1,968,016	2,094,151
Administration	5	158,978	150,968	150,973
Interest		3,343	423	2,233
Property	6	505,852	528,734	552,082
Loss on Disposal of Property, Plant and Equipment		1,760	-	-
Total Expense		2,887,140	2,661,141	2,828,346
Net Surplus / (Deficit) for the year		(25,534)	19,633	2,453
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(25,534)	19,633	2,453

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

Solway School Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		280,716	279,986	272,932
Total comprehensive revenue and expense for the year		(25,534)	19,633	2,453
Contributions from the Ministry of Education - Te Mana Tuhono		-	-	5,331
Equity at 31 December		255,182	299,619	280,716
Accumulated comprehensive revenue and expense		255,182	299,619	280,716
Equity at 31 December		255,182	299,619	280,716

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.

Solway School Statement of Financial Position

As at 31 December 2025

		2025	2025	2024
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	115,733	112,774	32,230
Accounts Receivable	8	165,858	142,961	172,489
Prepayments		8,589	10,760	3,986
Inventories	9	1,037	1,007	1,202
Investments	10	-	104,449	110,903
Funds Receivable for Capital Works Projects	16	352	-	-
		<u>291,569</u>	<u>371,951</u>	<u>320,810</u>
Current Liabilities				
GST Payable		25,687	24,505	24,506
Accounts Payable	12	198,988	166,304	188,291
Revenue Received in Advance	13	6,169	9,568	6,635
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	15	13,157	16,864	13,877
Funds held for Capital Works Projects	16	-	-	44,549
		<u>244,001</u>	<u>217,241</u>	<u>277,858</u>
Working Capital Surplus/(Deficit)		47,568	154,710	42,952
Non-current Assets				
Property, Plant and Equipment	11	267,640	199,289	275,731
		<u>267,640</u>	<u>199,289</u>	<u>275,731</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	44,160	41,916	32,155
Finance Lease Liability	15	15,866	12,464	5,812
		<u>60,026</u>	<u>54,380</u>	<u>37,967</u>
Net Assets		<u>255,182</u>	<u>299,619</u>	<u>280,716</u>
Equity		<u>255,182</u>	<u>299,619</u>	<u>280,716</u>

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

Solway School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		650,196	581,385	686,969
Locally Raised Funds		68,305	29,300	63,514
Goods and Services Tax (net)		1,181	-	1
Payments to Employees		(433,013)	(387,000)	(477,267)
Payments to Suppliers		(247,066)	(99,225)	(231,431)
Interest Paid		(3,343)	(423)	(2,233)
Interest Received		5,667	6,000	11,532
Net cash from/(to) Operating Activities		41,927	130,037	51,085
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(9,616)	(4,000)	(40,275)
Purchase of Investments		-	-	(6,455)
Proceeds from Sale of Investments		110,903	-	-
Net cash from/(to) Investing Activities		101,287	(4,000)	(46,730)
Cash flows from Financing Activities				
Finance Lease Payments		(14,810)	(25,818)	(15,234)
Funds Administered on Behalf of Other Parties		(44,901)	-	30,554
Net cash from/(to) Financing Activities		(59,711)	(25,818)	15,320
Net increase/(decrease) in cash and cash equivalents		83,503	100,219	19,675
Cash and cash equivalents at the beginning of the year	7	32,230	12,555	12,555
Cash and cash equivalents at the end of the year	7	115,733	112,774	32,230

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.

Solway School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. 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 Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and are comprised of 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 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 15 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

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

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

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

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	688,865	580,083	702,172
Teachers' Salaries Grants	1,740,268	1,680,657	1,674,914
Use of Land and Buildings Grants	356,429	379,734	379,734
Other Government Grants	6,205	5,000	763
	2,791,767	2,645,474	2,757,583

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	18,090	-	13,182
Fees for Extra Curricular Activities	21,930	2,000	27,996
Trading	7,663	5,300	4,827
Fundraising and Community Grants	17,701	22,000	15,772
	65,384	29,300	61,777
Expense			
Extra Curricular Activities Costs	12,506	8,400	20,661
Trading	7,927	4,600	6,543
Fundraising and Community Grant Costs	352	-	1,703
	20,785	13,000	28,907
<i>Surplus for the year Locally Raised Funds</i>	44,599	16,300	32,870

The school received a grant from the TG Macarthy Trust for \$2,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	48,174	29,150	58,945
Employee Benefits - Salaries	2,090,959	1,894,657	1,974,882
Staff Development	7,574	5,000	16,584
Depreciation	49,050	38,309	42,973
Other Learning Resources	665	900	767
	2,196,422	1,968,016	2,094,151

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	8,805	5,663	8,652
Board Fees and Expenses	11,119	7,650	8,416
Operating Leases	-	55	-
Other Administration Expenses	33,260	34,500	34,004
Employee Benefits - Salaries	88,450	90,000	83,223
Insurance	5,884	2,900	5,818
Service Providers, Contractors and Consultancy	11,460	10,200	10,860
	158,978	150,968	150,973

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	31,950	-	-
Cyclical Maintenance	12,005	10,750	11,739
Heat, Light and Water	13,639	12,000	13,769
Rates	6,810	3,800	5,093
Repairs and Maintenance	34,451	24,450	31,343
Use of Land and Buildings	356,429	379,734	379,734
Employee Benefits - Salaries	37,135	83,000	91,825
Other Property Expenses	13,433	15,000	18,579
	505,852	528,734	552,082

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

7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	115,733	112,774	32,230
Cash and cash equivalents for Statement of Cash Flows	115,733	112,774	32,230

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

Of the \$115,733 Cash and Cash Equivalents \$6,169 is subject to restrictions for the following reasons:

- \$6,169 of Revenue Received in Advance is held by the school, as disclosed in note 13.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	154	11,252	-
Receivables from the Ministry of Education	4,310	-	5,185
Interest Receivable	-	1,305	1,212
Teacher Salaries Grant Receivable	161,394	130,404	166,092
	<u>165,858</u>	<u>142,961</u>	<u>172,489</u>
Receivables from Exchange Transactions	1,610	12,557	1,212
Receivables from Non-Exchange Transactions	164,248	130,404	171,277
	<u>165,858</u>	<u>142,961</u>	<u>172,489</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	1,037	1,007	1,202
	<u>1,037</u>	<u>1,007</u>	<u>1,202</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	-	104,449	110,903
Total Investments	<u>-</u>	<u>104,449</u>	<u>110,903</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	131,583	-	(535)	-	(4,383)	126,665
Furniture and Equipment	88,791	9,616	(1,135)	-	(17,390)	79,882
Information and Communication Technology	27,169	5,780	(1,290)	-	(9,394)	22,265
Leased Assets	27,427	28,523	-	-	(17,667)	38,283
Library Resources	761	-	-	-	(216)	545
	275,731	43,919	(2,960)	-	(49,050)	267,640

The net carrying value of equipment held under a finance lease is \$38,283 (2024: \$27,427)

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	216,014	(89,349)	126,665	228,470	(96,887)	131,583
Furniture and Equipment	184,612	(104,730)	79,882	258,227	(169,436)	88,791
Information and Communication Technology	75,150	(52,885)	22,265	97,980	(70,811)	27,169
Leased Assets	70,683	(32,400)	38,283	62,077	(34,650)	27,427
Library Resources	5,059	(4,514)	545	13,854	(13,093)	761
	551,518	(283,878)	267,640	660,608	(384,877)	275,731

12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	11,218	10,937	5,125
Accruals	5,550	13,515	6,177
Banking Staffing Overuse	13,809	9,442	5,743
Employee Entitlements - Salaries	161,394	130,404	166,092
Employee Entitlements - Leave Accrual	7,017	2,006	5,154
	<u>198,988</u>	<u>166,304</u>	<u>188,291</u>
Payables for Exchange Transactions	198,988	166,304	188,291
	<u>198,988</u>	<u>166,304</u>	<u>188,291</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Student Income in Advance	156	5,303	2,579
Grants in Advance	6,013	-	4,056
Grants in Advance - Ministry of Education	-	4,265	-
	<u>6,169</u>	<u>9,568</u>	<u>6,635</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	32,155	31,166	20,416
Increase/(decrease) to the Provision During the Year	12,005	10,750	11,739
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>44,160</u>	<u>41,916</u>	<u>32,155</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	44,160	41,916	32,155
	<u>44,160</u>	<u>41,916</u>	<u>32,155</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2036. This plan is based on the School's 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	15,533	16,864	15,389
Later than One Year	17,305	12,464	6,203
Future Finance Charges	(3,815)	-	(1,903)
	29,023	29,328	19,689
Represented by			
Finance lease liability - Current	13,157	16,864	13,877
Finance lease liability - Non current	15,866	12,464	5,812
	29,023	29,328	19,689

16. Funds Held for Capital Works Projects

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

	2025	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
SIP/5YA Admin&Staffroom Upgrades		219915	44,549	30,320	(74,869)	-	-
Electrical Upgrades & Replacements		251761	-	18,416	(18,768)	-	(352)
Totals			44,549	48,736	(93,637)	-	(352)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(352)

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
SIP/5YA Admin&Staffroom Upgrades		219915	12,586	537,799	(505,836)	-	44,549
Totals			12,586	537,799	(505,836)	-	44,549

Represented by:

Funds Held on Behalf of the Ministry of Education	44,549
Funds Receivable from the Ministry of Education	-

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.

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,825	2,700
<i>Leadership Team</i>		
Remuneration	638,599	607,745
Full-time equivalent members	5.30	5.04
Total key management personnel remuneration	641,424	610,445

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider 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	150 - 160
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	2.00	1.00
110 - 120	1.00	2.00
120 - 130	2.00	1.00
130 - 140	1.00	0.00
	6.00	4.00

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

As at 31 December 2025, the Board had capital commitments of \$3,917 (2024: \$112,849) as a result of entering the following contracts:

	Remaining Capital Commitment
Contract Name	\$
Electrical Upgrades & Replacements	3,917
Total	<u><u>3,917</u></u>

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

(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	115,733	112,774	32,230
Receivables	165,858	142,961	172,489
Investments - Term Deposits	-	104,449	110,903
Total financial assets measured at amortised cost	<u>281,591</u>	<u>360,184</u>	<u>315,622</u>

Financial liabilities measured at amortised cost

Payables	198,988	166,304	188,291
Finance Leases	29,023	29,328	19,689
Total financial liabilities measured at amortised cost	<u>228,011</u>	<u>195,632</u>	<u>207,980</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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SOLWAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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

Opinion

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 5th 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

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, Member of the Board, 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, an Evaluation of the School's Students' Progress and Achievement, Member of the Board, a Statement of Compliance with Employment Policy, Report on how the School has given effect to Te Tiriti o Waitangi and a 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.



Melanie Strydom
Auditlink Limited

On behalf of the Auditor-General
Palmerston North, New Zealand

Solway School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Katie Grant	Presiding Member	Elected	Sep 2028
Katie Grant	Presiding Member	Elected	Sep 2025
Mark Bridges	Principal	ex Officio	
Jaco le Roux	Parent Representative	Elected	Sep 2028
Sean Jarvis	Parent Representative	Elected	Sep 2028
Kelly Lissington	Parent Representative	Elected	Sep 2028
Shannon Bayliss	Parent Representative	Elected	Sep 2028
Jaco le Roux	Parent Representative	Elected	Sep 2025
Sean Jarvis	Parent Representative	Elected	Sep 2025
Kelly Lissington	Parent Representative	Elected	Sep 2025
Shannon Bayliss	Parent Representative	Elected	Sep 2025
Hannah Gain	Staff Representative	Elected	Sep 2028
Hannah Gain	Staff Representative	Elected	Sep 2025

Solway School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$3,545 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Solway 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.

2025 Annual Report Solway Primary School



Principal's Report

Tēnā koutou,

As we reflect on 2025, I again want to acknowledge the outstanding commitment of our Solway team—teachers, support staff, and leadership—who continue to create a school where children thrive not only academically, but as confident, capable young people. At Solway, we remain proud to be a place where childhood is valued—where huts are built, trees are climbed, and learning is grounded in strong relationships and high expectations.

2025 has been a year of continuity, leadership, and community strength. A particular highlight was my opportunity to take my first sabbatical after almost 30 years in Education and my work as an Expert Advisor to the Ministry of Education, contributing to the refresh of national attendance

services and strategy. During my sabbatical, our Deputy Principal, Hannah Doherty, stepped into the Acting Principal role with confidence and care. Supported by Steve Hornby and our experienced team, the school continued to run seamlessly, reflecting the strength and depth of leadership across Solway.

Some of our key highlights this year include:

1. **Strong and sustained academic achievement**, with students continuing to perform above national expectations in reading, writing, and mathematics. These results reflect the quality of teaching, targeted support programmes, and the strong partnership we have with our whānau.
2. **A vibrant and connected school community**, with exceptional support from families across events such as our 6am Matariki breakfast, Grandparents' Day, and Pet & Flower Day. These occasions continue to reinforce the strong sense of belonging that defines Solway.
3. **Outstanding student participation and success in sport and the arts**, including another successful year in Jump Jam, swimming, athletics, and cultural events. These opportunities are made possible through the generosity of staff and community members who give their time so willingly.
4. **Rich learning experiences across both teams**, from play-based learning in the Rangitumau team to camps, outdoor education, and leadership opportunities for our Tararua team members. These experiences build resilience, independence, and confidence in our learners.
5. **Ongoing development of our teaching practice**, with a continued focus on structured literacy approaches, collaborative teaching, and targeted support programmes to ensure every student is supported to make progress.

Our school structure continues to serve our learners well. Rangitumau (Years 0–3) provides a strong foundation through play-based, inquiry-rich learning, while Tararua (Years 3–6) offers increasing opportunities for challenge, leadership, and independence. Across both teams, our focus remains on ensuring students leave Solway not only achieving well, but equipped with the values of manaakitanga, manawanui, and pono. 2026 will see the Senior Team fully embrace BSLA structured literacy in addition to the adoption of SMART assessments from year 3.

One of the most significant challenges faced by Solway School in 2025 was the growing financial pressure created by steadily increasing operational costs, alongside minimal corresponding increases in funding. This placed considerable strain on the school's ability to sustainably resource key areas, particularly in supporting our most vulnerable learners.

In response, the school adopted a highly adaptive and solutions-focused approach, thinking creatively to develop new ways of meeting student needs despite these constraints. While this required careful prioritisation and, at times, difficult decision-making, it also strengthened our commitment to equity and ensuring all learners are supported to succeed.

A positive outcome emerging from these challenges has been the development of a specialist classroom, scheduled for implementation in 2026. In partnership with the Ministry of Education property team, this space has been thoughtfully designed to provide a warm, engaging, and secure environment for students with additional needs. Importantly, it offers the potential to deliver high-quality support in a more sustainable way, balancing student wellbeing with more efficient use of staffing and resources.

At the end of the year, we farewelled our Year 6 students. We are incredibly proud of the young people they have become—confident, grounded, and ready for the next stage of their education. They leave Solway with a strong sense of who they are and the skills to succeed.

Finally, I would like to thank our Board of Trustees of whom we welcome 3 new members, staff, parents, and wider community. Your support—whether through governance, coaching, attending events, or simply being present—continues to strengthen our school. Solway is, and always will be, a community effort.

As we look ahead, we remain committed to providing a high-quality education in a school environment that values both excellence and childhood. Thank you for being part of the Solway journey.

Ngā mihi nui,
Mark Bridges
Principal, Solway Primary School

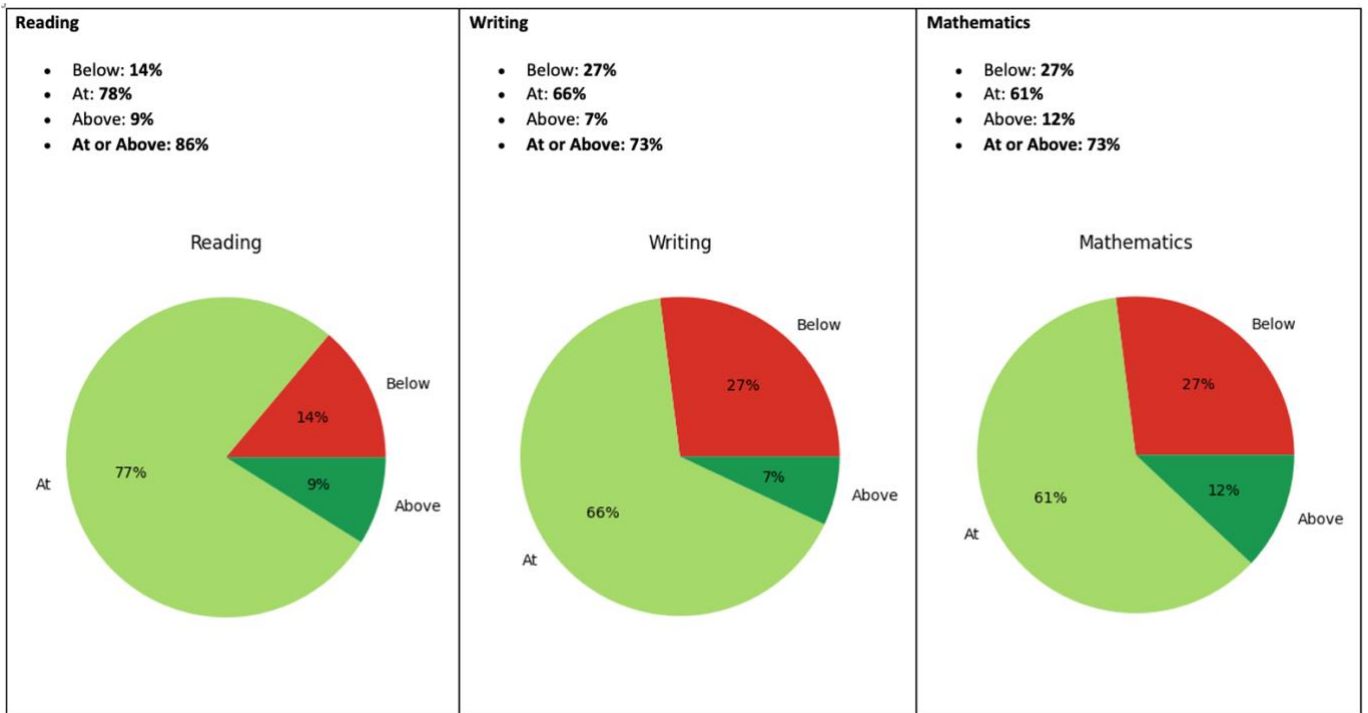
List of all school board members

You may like to list the names of each school board member who have served on the school board during the year, and the date on which each member will finish their term.

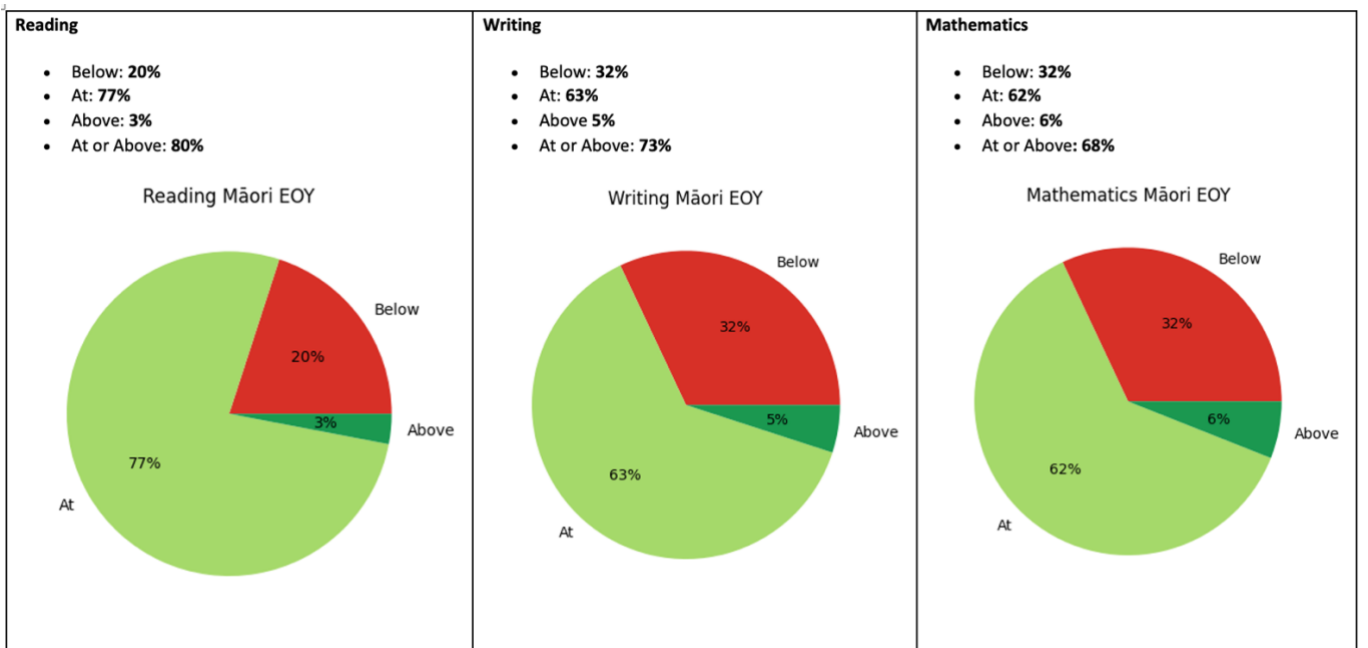
Board member names	Date that the board member's term finishes
Katie Grant	Presiding member September 2028
Jaco Le Roux	September 2028
Kelly Lissington	September 2028
Sean Jarvis	September 2028
Shannon Bayliss	Finance September 2028
Hannah Doherty	Staff Rep September 2028
Mark Bridges	Principal September 2028

2025 Achievement Data *(note these are based on the old standards)*

Whole School Learners (204 students)



Māori Learners (74 students)



While there remains a disparity between Māori and Pākehā achievement at Solway Primary School, the gap is notably smaller than that seen nationally. Māori learners are achieving at high levels overall, particularly in reading, and the difference between groups is not indicative of a systemic issue across the school. Rather, the data suggests that variation in achievement is more closely linked to individual student needs and circumstances than to ethnicity itself. Our focus continues to be on targeted support for identified learners, ensuring that all students—regardless of background—are supported to achieve success.

SCHOOL-WIDE STRENGTHS

- Reading outcomes are strong and consistent.
- Māori achievement in literacy shows positive upward trends.
- Structured approaches (BSLA, structured maths, writing moderation) support overall progress.
 - **Reading improved slightly** (86% at/above vs 85% in 2024)
 - **Writing held steady** (73% at/above)
 - **Maths improved** (73% vs 71% in 2024)

SCHOOL-WIDE CONCERNS

- Mathematics has the largest group of students achieving below expectations.
- Achievement disparities remain for Māori (writing/maths).

PRIORITY ACTIONS (Feb–June 2026)

1. **Monitor and support target learners**, including PB4L Tier 2 interventions.
2. **Reduce disparity**, particularly for Māori learners and boys' writing.
3. **Strengthen teaching programmes**: BSLA, structured maths, and writing moderation.
4. **Track progress closely**, ensuring sufficient acceleration for all identified students.

Strategic Goal 1:
As per the strategic plan

Annual Target/Goal:
As per the annual implementation plan

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1 All learners at Solway will thrive in environments rich in literacy and numeracy and expand their horizons of knowledge and collaboration in a culturally responsive manner.	<p>📄 Reading:</p> <ul style="list-style-type: none"> Sustained high performance with continued improvement Remains a school-wide strength <p>📄 Mathematics:</p> <ul style="list-style-type: none"> Accelerated improvement evident, linked to structured numeracy implementation Increased consistency of teaching practice across teams <p>📄 Writing:</p> <ul style="list-style-type: none"> Achievement maintained at expected levels Identified as an area requiring further acceleration <p>📄 Equity and Excellence:</p> <ul style="list-style-type: none"> Overall achievement remains above national expectations Improved opportunities for: <ul style="list-style-type: none"> Extension and enrichment Collaborative learning Culturally responsive practice 	<p>Evidence is robust, triangulated, and increasingly reliable:</p> <ul style="list-style-type: none"> School-wide achievement data (mid-year and end-of-year) Longitudinal and cohort tracking Moderated teacher judgements (strengthened in 2025 through PLD) Progress of priority learners, including Māori students Internal evaluation and curriculum implementation reviews Reporting data (e.g. SeeSaw) <p>Evaluation Statement: The school has increased confidence in the validity and dependability of its data, due to strengthened moderation practices and targeted PLD.</p>	<p>Enablers:</p> <ul style="list-style-type: none"> Targeted PLD improving teacher capability and judgement consistency Structured literacy and numeracy approaches embedded across the school Ongoing internal evaluation and data-informed decision making <p>Constraints:</p> <ul style="list-style-type: none"> Mid-year staffing disruption (health-related), impacting continuity Increasing number of learners with complex needs: <ul style="list-style-type: none"> External support insufficient Significant pressure on staffing and resourcing <p>Evaluation Statement: Despite resourcing pressures, the school has effectively mitigated risk to student outcomes, maintaining positive achievement trends through strong internal systems and inclusive practice.</p>	<ul style="list-style-type: none"> Strengthen consistency of high-quality teaching practice across all classrooms Accelerate writing achievement, particularly for priority learners Fully implement BSLA across Years 1–6, including cross-grouping for phonics Introduce SMART assessment tools (Years 3–6) to: <ul style="list-style-type: none"> Improve precision of data Strengthen progress tracking and reporting Expand MAP (Maths Acceleration Programme) to target learners below expectation Maintain focus on explicit, structured teaching of foundational skills Transition to HERO SMS to strengthen alignment between curriculum, assessment, and reporting <p>Improvement Focus: Move from strong implementation → consistent, embedded practice with accelerated equity outcomes</p>

<p>Action 2</p> <p>We are growing quality teachers and learners recognising the strengths, interests and potential whilst we strive to achieve equitable outcomes for all.</p>	<ul style="list-style-type: none"> Increased consistency of curriculum delivery across year levels Strengthened collaborative practice and shared expectations Improved attendance patterns, particularly for identified at-risk learners Reduced variability in classroom experience where possible 	<ul style="list-style-type: none"> Observed consistency in planning and delivery across teams Attendance data showing improvement for priority students Evidence of aligned school-wide practices (e.g. literacy strategies, basic facts) 	<p>Enablers:</p> <ul style="list-style-type: none"> Collaborative planning structures Targeted PLD (BSLA, SMART tools) Strategic use of CRT staffing to enhance teaching support <p>Constraints:</p> <ul style="list-style-type: none"> Job-share arrangements creating variability in some classes Workforce pressures impacting continuity 	<ul style="list-style-type: none"> Continue to reduce variability of teaching experience across classrooms Embed and evaluate impact of: <ul style="list-style-type: none"> BSLA (whole staff capability) SMART assessment tools Numicon in junior maths Leverage specialist teacher roles to accelerate targeted learning Strengthen alignment between teacher capability and equitable learner outcomes <p>Improvement Focus: Move from increased consistency → deliberate, evidence-based acceleration of learner outcomes</p>
<p>Action 3</p> <p>Solway will provide a physically, emotionally and culturally safe place, which is warm and welcoming, with a sense of whanaungatanga for all.</p>	<ul style="list-style-type: none"> Continued reduction in Tier 2 and Tier 3 behaviour incidents Low levels of playground incidents maintained PB4L fully embedded across the school Trial of STAR attendance processes to strengthen engagement 	<ul style="list-style-type: none"> PB4L data showing sustained reductions in behaviour incidents Consistent school-wide behaviour expectations and responses Effective tracking and support for at-risk learners 	<p>Enablers:</p> <ul style="list-style-type: none"> Strong PB4L implementation and staff consistency Clear systems for identifying and responding to behaviour needs Positive school culture grounded in whanaungatanga <p>Ongoing Considerations:</p> <ul style="list-style-type: none"> Continued presence of high-needs learners requiring targeted support Need to maintain responsiveness of systems as student needs evolve 	<ul style="list-style-type: none"> Strengthen Tier 1 (universal) practices to maintain positive culture Further refine Tier 2 (targeted) interventions for at-risk students Continue development of STAR attendance systems Maintain leadership role within regional PB4L network <p>Improvement Focus: Move from embedded systems → adaptive, responsive practices sustaining wellbeing and engagement</p>



Statement of variance: progress against targets

Student achievement at Solway Primary School in 2025 shows a generally positive and stable trend when compared with 2024, with some areas of notable improvement. Reading continues to be a significant strength, with the proportion of students achieving at or above expectations increasing slightly from 85% in 2024 to 86% in 2025, indicating sustained effectiveness of structured literacy approaches. Mathematics has shown the most marked improvement, rising from 71% at or above expectations in 2024 to 73% in 2025, suggesting that the introduction of structured numeracy programmes is beginning to have a positive impact. Writing achievement has remained stable at 73% at or above expectations, maintaining previous gains but highlighting this as an ongoing area for development, particularly in addressing disparities for Māori learners. Midyear data in 2025 indicated stronger performance across all three curriculum areas, particularly in mathematics, but a typical end-of-year moderation shift has resulted in slightly more conservative final judgements. Overall, the data reflects a school maintaining high levels of achievement above national averages, while continuing to target writing and equitable outcomes for Māori learners as key improvement priorities. It needs to be noted that we did not measure against the new standards and effectively continued to use the old National Standards. In 2026 we will like all school be using the new standards

Giving Effect to Te Tiriti o Waitangi at Solway Primary School

Despite legislative changes, at Solway Primary we have committed to continue to document our embedding of the Te Tiriti o Waitangi principles into our school culture, curriculum, and community engagement. We continue to make meaningful progress in ensuring that our plans, policies, and practices reflect **tikanga Māori, mātauranga Māori, and te ao Māori**, while also fostering **equitable outcomes for Māori students**.

Board of Trustees

Our Board remains focused on strengthening cultural responsiveness and fostering genuine partnerships with our Māori whānau. This year, we have:

- Engaged with professional **culturally responsive consultants** to guide and support our journey in embedding Te Tiriti within school governance and operations.
- Co-opted **board members who represent our Māori whānau**, ensuring Māori voices are actively contributing to decision-making.
- Allocated specific funding and resources to **support the continued growth of Kapa Haka and Te Reo Māori** within our school, recognising their importance in fostering cultural identity and inclusion.

Leadership

Our leadership team plays a key role in supporting staff, students, and whānau in strengthening Māori language and cultural practices within our school environment. This year, we have:

- Worked closely with **our Kāhui Ako** (Community of Learning) to share expertise and develop a culturally inclusive approach to teaching and learning.
- Drawn on **internal Māori expertise** to plan and deliver Te Reo Māori instruction and integrate Māori perspectives across the curriculum.
- Supported staff with **professional development** focused on culturally responsive pedagogy and improving outcomes for Māori students.

Kāhui Ako / Community of Learning

Solway Primary continues to collaborate with local schools within **Pūpuke Kāhui Ako**, strengthening connections between kura and iwi. This has included:

- Working alongside **Ngāti Paoa** to identify and implement next steps in embedding local tikanga and mātauranga Māori into our curriculum.
- Encouraging shared learning and best practice initiatives across schools to ensure that our approach to Te Tiriti o Waitangi is consistent and meaningful.

Teachers

Ensuring that all staff feel confident and equipped to deliver Te Reo Māori and tikanga Māori is a key priority. This year, we have:

- Provided ongoing support for classroom teachers through a **dedicated Te Reo Māori specialist** and a senior leader with expertise in Māori education.

- Established a **collaborative teaching model**, where classroom teachers receive guidance and coaching to confidently integrate Māori language and customs into daily learning.
- Integrated **New Zealand's histories curriculum** into classroom teaching, ensuring students understand Aotearoa's bicultural heritage and their place within it.

Learners

Our students actively engage with Māori language and culture through structured learning opportunities and schoolwide practices. This year, they have:

- Participated in **Te Reo Māori lessons**, gaining confidence in speaking and understanding the language.
- Learned about **New Zealand history, including local iwi narratives**, ensuring they develop a strong connection to our shared past.
- Regularly engaged in **schoolwide tikanga practices**, including **karakia, waiata, kapa haka, and mihi whakatau**, fostering a sense of belonging and cultural pride.

Looking Ahead

Moving forward, we will continue to strengthen our commitment to Te Tiriti o Waitangi by deepening iwi partnerships, expanding staff professional learning in culturally responsive teaching, and further integrating Te Reo Māori into our everyday school environment.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>We review all of our policies and procedures on a fixed 2 year cycle during our monthly BOT meetings, we make sure we have a good safe working environment and when weaknesses are identified we address them.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Our full policy is available to the public on online through School Docs.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>All appointments are made by a diverse panel with EEO practise at the core of the process.</i></p> <ul style="list-style-type: none"> - treat current and prospective staff fairly -make decisions based on merit -work to eliminate bias and discrimination.
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<i>Both our Principal and Assistant Principals are tangata whenua. We consult with our Māori community on a regular basis, both formally and informally. Our school protocols and processes are designed to be both engaging and welcoming for Māori</i>
How have you enhanced the abilities of individual employees?	<i>As a school we have invested over the past few years in significant culturally responsive PD. This continues through Nuku Ora, the Kahui Ako and various PD opportunities available to staff. In addition we lead our own PD with a Te Reo focus.</i>
How are you recognising the employment requirements of women?	Our Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.
How are you recognising the employment requirements of persons with disabilities?	Our Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
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 which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

Financial statements – see attachments

Kiwi sport funding

\$3,545.40 was granted to Solway School through Kiwi sport funding, we use this funding to ensure that sporting opportunities are accessible for all students regardless of their socio economic situation. Funding contributed to bus transport to interschool sports events like swimming, a 50% subsidy of all school camps, venue hire for Athletics, Cross Country the Masterton Pool and the purchase of new and replacement sports equipment.