

# RIDGEVIEW SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

**Ministry Number:** 1433

**Principal:** Cassey Prentice

**School Address:** Cutts Crescent, Paremoremo

**School Postal Address:** Cutts Crescent, Paremoremo, North Shore City, 0632

**School Phone:** 09 413 9808

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

**Accountant / Service Provider:**

**Education Services.**  
*Dedicated to your school*

# RIDGEVIEW SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Ridgeview 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.

James Hawkes

Full Name of Presiding Member

Cassey Prentice

Full Name of Principal



Signature of Presiding Member



Signature of Principal

27/05/2026

Date

27/5/2026

Date

**Ridgeview School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	1,048,206	833,998	956,952
Locally Raised Funds	3	50,811	41,625	49,610
Interest		6,366	5,000	9,440
<b>Total Revenue</b>		<b>1,105,383</b>	<b>880,623</b>	<b>1,016,002</b>
<b>Expense</b>				
Locally Raised Funds	3	30,906	16,650	22,390
Learning Resources	4	632,729	449,667	567,616
Administration	5	99,374	87,474	92,340
Interest		478	500	630
Property	6	360,281	337,858	347,317
Loss on Disposal of Property, Plant and Equipment		141	-	1,668
<b>Total Expense</b>		<b>1,123,909</b>	<b>892,149</b>	<b>1,031,961</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(18,526)</b>	<b>(11,526)</b>	<b>(15,959)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(18,526)</b>	<b>(11,526)</b>	<b>(15,959)</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.

**Ridgeview 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>		267,959	269,318	283,918
Total comprehensive revenue and expense for the year		(18,526)	(11,526)	(15,959)
Contributions from the Ministry of Education - Te Mana Tuhono		2,397	-	-
<b>Equity at 31 December</b>		251,830	257,792	267,959
Accumulated comprehensive revenue and expense		251,830	257,792	267,959
<b>Equity at 31 December</b>		251,830	257,792	267,959

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.

## Ridgeview School Statement of Financial Position

As at 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	6,767	78,242	51,720
Accounts Receivable	8	58,467	31,353	42,648
Prepayments		602	2,784	2,621
Inventories	9	2,234	3,066	2,391
Investments	10	180,195	99,010	105,088
Funds Receivable for Capital Works Projects	16	7,625	-	47,999
		<u>255,890</u>	<u>214,455</u>	<u>252,467</u>
<b>Current Liabilities</b>				
GST Payable		24,355	10,994	10,017
Accounts Payable	12	66,310	41,103	57,035
Revenue Received in Advance	13	-	1,633	3,976
Provision for Cyclical Maintenance	14	2,163	-	1,838
Finance Lease Liability	15	3,062	3,068	3,590
Funds held for Capital Works Projects	16	1,480	-	24,447
		<u>97,370</u>	<u>56,798</u>	<u>100,903</u>
<b>Working Capital Surplus/(Deficit)</b>		158,520	157,657	151,564
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	125,528	135,518	141,619
		<u>125,528</u>	<u>135,518</u>	<u>141,619</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	31,122	31,004	22,215
Finance Lease Liability	15	1,096	4,379	3,009
		<u>32,218</u>	<u>35,383</u>	<u>25,224</u>
<b>Net Assets</b>		<u>251,830</u>	<u>257,792</u>	<u>267,959</u>
<b>Equity</b>		<u>251,830</u>	<u>257,792</u>	<u>267,959</u>

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

## Ridgeview School Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		275,098	215,854	283,521
Locally Raised Funds		45,258	41,625	48,814
Goods and Services Tax (net)		14,338	-	(977)
Payments to Employees		(217,460)	(129,806)	(219,893)
Payments to Suppliers		(108,675)	(111,081)	(93,912)
Interest Paid		(478)	(500)	(630)
Interest Received		6,577	5,000	9,460
Net cash from/(to) Operating Activities		14,658	21,092	26,383
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(1,809)	(10,000)	(14,303)
Purchase of Investments		(75,107)	-	(6,078)
Net cash from/(to) Investing Activities		(76,916)	(10,000)	(20,381)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(2,483)	(4,577)	(2,457)
Funds Administered on Behalf of Other Parties		19,788	-	(23,552)
Net cash from/(to) Financing Activities		17,305	(4,577)	(26,009)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(44,953)</b>	<b>6,515</b>	<b>(20,007)</b>
Cash and cash equivalents at the beginning of the year	7	51,720	71,727	71,727
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>6,767</b>	<b>78,242</b>	<b>51,720</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.

# Ridgeview School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Ridgeview 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 and uniforms and lunch room. 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 years
Furniture and Equipment	4-20 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 8 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

**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.

**f) 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	302,841	217,545	280,667
Teachers' Salaries Grants	448,964	343,517	389,017
Use of Land and Buildings Grants	296,401	272,936	287,268
	1,048,206	833,998	956,952

## 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	10,086	3,700	9,216
Fees for Extra Curricular Activities	1,490	1,825	1,336
Trading	7,265	5,500	6,505
Fundraising and Community Grants	10,445	15,600	8,040
Before School Care	21,525	15,000	24,513
	50,811	41,625	49,610
<b>Expense</b>			
Extra Curricular Activities Costs	306	1,350	796
Trading	5,428	4,300	4,879
Fundraising and Community Grant Costs	4,108	200	1,472
Before School Care	21,064	10,800	15,243
	30,906	16,650	22,390
<i>Surplus for the year Locally Raised Funds</i>	19,905	24,975	27,220

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	28,165	17,282	21,902
Information and Communication Technology	1,892	1,785	2,617
Employee Benefits - Salaries	568,077	397,364	513,449
Staff Development	5,857	6,000	2,293
Depreciation	27,707	25,636	26,082
Other Learning Resources	52	100	664
Minor Equipment/r&m	979	1,500	609
	632,729	449,667	567,616

## 5. Administration

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	10,410	8,734	8,734
Board Fees and Expenses	5,036	6,220	10,184
Other Administration Expenses	21,071	15,620	12,489
Employee Benefits - Salaries	54,957	50,000	52,786
Insurance	1,480	1,200	1,871
Service Providers, Contractors and Consultancy	6,420	5,700	6,276
	<u>99,374</u>	<u>87,474</u>	<u>92,340</u>

## 6. Property

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	9,232	10,213	9,015
Heat, Light and Water	8,032	7,100	7,725
Rates	168	200	50
Repairs and Maintenance	12,361	15,250	8,618
Use of Land and Buildings	296,401	272,936	287,268
Employee Benefits - Salaries	27,223	25,459	26,585
Other Property Expenses	6,864	6,700	8,056
	<u>360,281</u>	<u>337,858</u>	<u>347,317</u>

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

## 7. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	6,767	78,242	51,720
Cash and cash equivalents for Statement of Cash Flows	<u>6,767</u>	<u>78,242</u>	<u>51,720</u>

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

Of the \$6,767 Cash and Cash Equivalents \$1,480 is subject to restrictions for the following reasons:

- \$1,480 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 16.

**8. Accounts Receivable**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	406	810	1,033
Receivables from the Ministry of Education	23,162	-	2,240
Interest Receivable	781	1,012	992
Teacher Salaries Grant Receivable	34,118	29,531	38,383
	<u>58,467</u>	<u>31,353</u>	<u>42,648</u>
Receivables from Exchange Transactions	1,187	1,822	2,025
Receivables from Non-Exchange Transactions	57,280	29,531	40,623
	<u>58,467</u>	<u>31,353</u>	<u>42,648</u>

**9. Inventories**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	328	678	758
Lunch Room	59	-	-
Uniforms	1,847	2,388	1,633
	<u>2,234</u>	<u>3,066</u>	<u>2,391</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	180,195	99,010	105,088
Total Investments	<u>180,195</u>	<u>99,010</u>	<u>105,088</u>

## 11. Property, Plant and Equipment

2025	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	33,362	-	-	-	(2,177)	31,185
Furniture and Equipment	63,834	4,263	-	-	(10,190)	57,907
Information and Communication Technology	38,151	6,122	(141)	-	(11,577)	32,555
Leased Assets	6,018	1,372	-	-	(3,712)	3,678
Library Resources	254	-	-	-	(51)	203
	<u>141,619</u>	<u>11,757</u>	<u>(141)</u>	<u>-</u>	<u>(27,707)</u>	<u>125,528</u>

The net carrying value of equipment held under a finance lease is \$3,678 (2024: \$6,018)

### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Building Improvements	48,142	(16,957)	31,185	48,142	(14,780)	33,362
Furniture and Equipment	201,893	(143,986)	57,907	197,629	(133,795)	63,834
Information and Communication Technology	76,672	(44,117)	32,555	70,855	(32,704)	38,151
Leased Assets	13,977	(10,299)	3,678	14,013	(7,995)	6,018
Library Resources	22,270	(22,067)	203	22,270	(22,016)	254
	<u>362,954</u>	<u>(237,426)</u>	<u>125,528</u>	<u>352,909</u>	<u>(211,290)</u>	<u>141,619</u>

## 12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	13,887	3,324	7,559
Accruals	10,410	6,336	8,734
Banking Staffing Overuse	6,000	-	-
Employee Entitlements - Salaries	34,118	29,531	38,383
Employee Entitlements - Leave Accrual	1,895	1,912	2,359
	<u>66,310</u>	<u>41,103</u>	<u>57,035</u>
Payables for Exchange Transactions	66,310	41,103	57,035
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>66,310</u>	<u>41,103</u>	<u>57,035</u>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	-	1,633	3,976
	<u>-</u>	<u>1,633</u>	<u>3,976</u>

**14. Provision for Cyclical Maintenance**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	24,053	20,791	15,038
Increase/(decrease) to the Provision During the Year	9,232	10,213	9,015
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>33,285</u>	<u>31,004</u>	<u>24,053</u>
Cyclical Maintenance - Current	2,163	-	1,838
Cyclical Maintenance - Non current	31,122	31,004	22,215
	<u>33,285</u>	<u>31,004</u>	<u>24,053</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. 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	3,279	3,068	3,985
Later than One Year	1,192	4,379	3,144
Future Finance Charges	(313)	-	(530)
	<u>4,158</u>	<u>7,447</u>	<u>6,599</u>
<b>Represented by</b>			
Finance lease liability - Current	3,062	3,068	3,590
Finance lease liability - Non current	1,096	4,379	3,009
	<u>4,158</u>	<u>7,447</u>	<u>6,599</u>

## 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
			\$	\$	\$		\$
Block 1 Clearlite Replacement		244171	(3,858)	4,165	(307)	-	-
Connecting Door Replacement		244177	(39,849)	45,742	(5,893)	-	-
Security Panel Replacement		244173	3,063	(2,722)	(341)	-	-
Distribution Board Replacement		244172	494	(118)	(376)	-	-
Toilet Refurbishment		244176	17,415	(13,107)	(4,308)	-	-
Block 1,2 Heat Pump Replacement & Underfl		244174	(4,292)	4,599	(307)	-	-
Drainage Works Site Wide		244175	3,475	-	(1,995)	-	1,480
Main Drive Resurfacing		253918	-	76,496	(84,121)	-	(7,625)
Totals			(23,552)	115,055	(97,648)	-	(6,145)

### Represented by:

Funds Held on Behalf of the Ministry of Education	1,480
Funds Receivable from the Ministry of Education	(7,625)

	2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
			\$	\$	\$		\$
Block 1 Clearlite Replacement		244171	-	33,300	(37,158)	-	(3,858)
Connecting Door Replacement		244177	-	14,021	(53,870)	-	(39,849)
Security Panel Replacement		244173	-	60,261	(57,198)	-	3,063
Distribution Board Replacement		244172	-	43,020	(42,526)	-	494
(C) Toilet Refurbishment		244176	-	85,000	(67,585)	-	17,415
Block 1,2 Heat Pump Replacement & Underfl		244174	-	56,777	(61,069)	-	(4,292)
Drainage Works Site Wide		244175	-	166,409	(162,934)	-	3,475
Totals			-	458,788	(482,340)	-	(23,552)

### Represented by:

Funds Held on Behalf of the Ministry of Education	24,447
Funds Receivable from the Ministry of Education	(47,999)

## 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 and Principal.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,580	2,525
<i>Leadership Team</i>		
Remuneration	137,157	234,267
Full-time equivalent members	1.00	2.00
Total key management personnel remuneration	139,737	236,792

There are 5 members of the Board excluding the Principal. The Board has held 8 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.

### Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	30 - 40
Benefits and Other Emoluments	3 - 4	1 - 2
Termination Benefits	-	-

### Principal 2

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	-	90 - 100
Benefits and Other Emoluments	-	2 - 3
Termination Benefits	-	-

### Other Employees

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

	2025 FTE Number	2024 FTE Number
Remuneration \$000 100 - 110	1.00	2.00
	1.00	2.00

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	\$14,286	\$0
Number of People	1	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 \$1,480 (2024: \$nil) as a result of entering the following contracts:

<b>Contract Name</b>	<b>Remaining Capital Commitment</b>
Drainage Works Site Wide	\$ 1,480
<b>Total</b>	<hr/> <b>1,480</b> <hr/>

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	6,767	78,242	51,720
Receivables	58,467	31,353	42,648
Investments - Term Deposits	180,195	99,010	105,088
Total financial assets measured at amortised cost	<u>245,429</u>	<u>208,605</u>	<u>199,456</u>

### Financial liabilities measured at amortised cost

Payables	66,310	41,103	57,035
Finance Leases	4,158	7,447	6,599
Total financial liabilities measured at amortised cost	<u>70,468</u>	<u>48,550</u>	<u>63,634</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.

## Ridgeview School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
James Hawkes	Presiding Member	Elected	Sep 2028
Cassey Prentice	Principal	ex Officio	
Fiona Callen	Parent Representative	Elected	Sep 2028
Robert McCarthy	Parent Representative	Elected	Sep 2028
Ryan Stillwell	Parent Representative	Elected	Sep 2028
Liz de Kort	Parent Representative	Elected	Sep 2025
Derek Morrow	Parent Representative	Elected	Sep 2025
Sandra Cook	Staff Representative	Elected	Sep 2028

## Ridgeview School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$778 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Ridgeview 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.



**Ridgeview  
School**

## **ANNUAL REPORT 2025**



**Prepared By:**

Cassey Prentice  
Ridgeview Principal

[www.ridgeview.school.nz](http://www.ridgeview.school.nz)

027593 5963





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**Ridgeview  
School**





# Principal Annual Report to the Community

## Tēnā koutou katoa e te whānau o Ridgeview,

As I reflect on the past year, I would like to acknowledge and thank our students, staff, Board of Trustees and wider community for the support you have shown throughout 2025. Ridgeview School is a place where relationships matter, and the strength of our kura continues to come from the people within it. The 2025 school year was one of strengthening foundations. Our focus was on creating consistent expectations across the school, improving teaching practice, and ensuring students felt safe, supported and confident in their learning. As a small school, our ability to know every child well is one of our greatest strengths, and this year we worked deliberately to ensure every student was progressing.

### Student Achievement and Progress

#### Understanding the New Achievement Reporting

In 2025 schools nationally moved to higher curriculum expectations and a new progression framework. Students were assessed against a more demanding standard than in previous years. This means some students who previously appeared “at” expectations are now described as “developing” or “consolidating”. This does not represent a drop in learning – it reflects earlier identification of learning needs and allows teachers to provide support sooner. When comparing data across years, our overall achievement has remained stable, and in several areas improved, despite the higher expectations within the new curriculum.



#### Reading

Reading progress across the school was strong.

- 79% of students made at least expected progress
- 52% made accelerated progress
- No students declined in achievement

Junior students showed strong foundational reading skills, and senior students maintained steady achievement. The introduction of structured literacy and earlier identification of learning needs allowed teachers to intervene earlier and support students more effectively.

Reading remains an area we will continue to strengthen, particularly in the middle year levels, but the overall progress profile shows clear positive movement for learners.

#### Writing

Writing was a significant area of improvement in 2025 and one of the school’s strongest successes.

- 88% of students were at least consolidating or above expected levels
- 52% were proficient or exceeding expectations
- 81% of students made expected or accelerated progress
- 45% made accelerated progress

Our senior students achieved particularly strong outcomes, with 70% of Year 6 students exceeding expectations. These results reflect the deliberate work teachers undertook to improve writing instruction – including clearer lesson structure, explicit sentence-level teaching, modelling, and higher expectations across classrooms. Writing is an area where we have seen clear, measurable improvement across the whole school.

#### Mathematics

Mathematics achievement also showed positive improvement across the year.

- Over half of students achieved at or above expectations
- 77% of students made expected or accelerated progress
- One-third of students accelerated
- No students declined

Our Year 6 cohort demonstrated very strong performance, with 60% exceeding expectations. Senior students performed at or above national averages, indicating that Ridgeview students are well prepared for intermediate schooling.





# Principal Report Continued...

The introduction of consistent classroom routines and structured number teaching contributed significantly to these outcomes.

## Wellbeing, Behaviour and School Culture

During 2025 we strengthened our positive behaviour approach through our REPS values:

### **Respect – Excellence – Positive Relationships – Self-Management**

We introduced clearer expectations across classrooms and playgrounds, house systems, and student leadership roles. Students took on roles as house leaders, peer mediators and young leaders, and demonstrated responsibility and pride in representing the school.

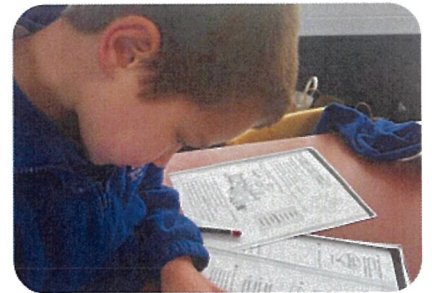
These changes have supported improved behaviour, stronger relationships between students, and greater student engagement in school life.

## Local Curriculum and Learning Experiences

A key achievement in 2025 was the continued development of our localised curriculum – learning connected to our place and environment.

Students participated in hands-on learning including:

- Sustainability and environmental learning
- The development of our school garden
- Caring for school animals
- Science learning linked to real-world contexts
- Education Outside the Classroom experiences, including the zoo visit and our “Camp at School”



These experiences help students apply their learning in meaningful ways and are a defining part of Ridgeview School. Students learn responsibility, empathy, and problem-solving, not just academic skills.

## Te Ao Māori and Cultural Responsiveness

Throughout 2025 we continued strengthening our integration of te reo Māori and tikanga within everyday learning. Te reo was heard regularly in classrooms and students developed confidence responding to instructions and participating in cultural learning. We also worked to include Māori perspectives across the curriculum and to ensure all students feel their identity is valued and respected.

## Community and Partnerships

Ridgeview School continues to benefit from a supportive and involved community. Our events, celebrations, and working bees were well attended, and whānau support plays a vital role in what we are able to offer students.

We also strengthened connections with local organisations and community groups. These partnerships enrich our learning programmes and give students opportunities beyond the classroom.

## Property and School Environment

During the year we improved our school environment, including upgrading the former paddling pool area into a safe and usable outdoor space and continuing development of the gardens and outdoor learning areas. These improvements help create a welcoming environment and support outdoor learning opportunities for students.

## Looking Ahead

The 2025 year has provided a strong foundation. Our next steps are to continue strengthening reading, maintain writing progress, and build further consistency in teaching and learning across the school.

**Our aim remains simple: that every Ridgeview child leaves our school confident, capable, and ready for the next stage of their education.**

Thank you for your continued trust and support of our school.  
Ngā mihi nui,

Cassey Prentice  
Principal / Tumuaaki  
Ridgeview School



## Board Members 2025

Board Members Names	Date that the board members term finishes:
James Hawkes Presiding Chair	Sept 2028
Fiona Callen	Sept 2028
Rob McCarthy	Sept 2028
Ryan Stillworth	Sept 2028
Sandra Cook Staff Representative	Sept 2028
Cassey Prentice Principal	Ongoing



# Analysis of Variance 2025



## Overview:

In 2025 Ridgeview School focused on establishing consistent systems across the school and strengthening teaching practice following a period of change in the previous year. The Annual Plan identified four strategic priorities: Local Curriculum, Community Engagement, Te Tiriti o Waitangi, and Learning & Achievement.

Overall, most initiatives were implemented, although several areas progressed differently than anticipated due to curriculum changes, staffing capacity, and the realities of a small school environment.

## 1. Local Curriculum and Sustainability

### Planned Actions

- Develop and document a localised curriculum
- Implement sustainability learning and environmental projects
- Introduce learning connected to the local environment and real-world contexts
- Align planning with the refreshed curriculum

### Actual Outcomes

The school successfully strengthened its local curriculum. Students participated in hands-on environmental learning including gardening, animal care, and real-world science learning. Inquiry learning linked to adaptation and environmental responsibility was implemented across classes and students engaged in practical experiences including Education Outside the Classroom activities. Teachers began aligning planning to the refreshed curriculum and developed clearer year overviews and planning structures.

### Reasons for Variance

Full documentation of the curriculum and formal evaluation was slower than planned. The national curriculum refresh required teachers to first understand new expectations before finalising documentation. Staff time was prioritised toward improving core literacy and mathematics teaching.

### Evaluation / Where to Next

The local curriculum is now established in practice but requires formal documentation and evaluation. The next step is embedding sustainability learning and ensuring planning clearly links to curriculum progressions and mātauranga Māori contexts.

## 2. Community Engagement and Wellbeing

### Planned Actions

- Strengthen partnerships with whānau
- Implement PB4L practices school-wide
- Develop student leadership and house systems
- Increase parent engagement in learning and school events

### Actual Outcomes

Community engagement strengthened during 2025. School events were well supported, and regular communication with families increased. Student leadership roles and house systems were implemented and students showed increased responsibility and belonging.

Clear behaviour expectations were introduced across the school and consistent routines were established. Student wellbeing and behaviour improved as students understood expectations and restorative practices were used more consistently.

### Reasons for Variance

Formal student-led conferences and structured consultation processes were not fully embedded. Staff first needed to establish consistent classroom routines and behaviour expectations before implementing more complex engagement systems.

### Evaluation / Where to Next

The foundation for strong partnerships is now in place. The next step is formalising student-led conferences, strengthening learning partnerships with parents, and improving attendance engagement.

# Analysis of Variance 2025

## 3. Te Tiriti o Waitangi

### Planned Actions

- Integrate te reo Māori into daily classroom practice
- Incorporate mātauranga Māori into planning
- Build staff confidence in te reo Māori
- Strengthen connections with mana whenua

### Actual Outcomes

Te reo Māori and tikanga were increasingly visible in daily school life. Karakia, waiata, and tikanga practices were used regularly, and students participated in kapa haka and cultural learning. Teachers began using te reo Māori in classrooms more frequently and students showed growing confidence and understanding.

### Reasons for Variance

The school did not yet achieve consistent daily integration across all classrooms. Teacher confidence and knowledge varied, and staff required further professional learning to embed practice authentically.

### Evaluation / Where to Next

The school has moved from introduction to implementation. The next step is increasing teacher capability and ensuring te reo Māori is embedded within teaching rather than treated as a separate activity.

## 4. Learning and Achievement (Teacher Capability and Curriculum Implementation)

### Planned Actions

- Implement structured literacy
- Introduce consistent mathematics teaching approaches
- Provide professional development for teachers
- Track and monitor target learners

### Actual Outcomes

This was the area of greatest progress in 2025. Consistent teaching expectations were established across the school. Structured literacy practices were implemented and a more structured mathematics approach introduced. Teachers tracked target students and used data to guide teaching.

Student writing achievement improved significantly and student progress in mathematics strengthened. Teachers demonstrated greater consistency in planning and teaching practice.

### Reasons for Variance

Full curriculum implementation took longer than anticipated due to the scale of curriculum changes and staff learning requirements. Teachers required time to build understanding and confidence before practice became consistent.

### Evaluation / Where to Next

The teaching systems introduced in 2025 are now embedded. The focus for 2026 is consolidation — maintaining consistency, strengthening reading outcomes, and continuing professional learning.

### Overall Judgement

The majority of strategic actions were achieved or partially achieved. The school prioritised establishing consistent teaching practice and student wellbeing, which resulted in improved student progress and engagement. Where goals were not fully met, this was largely due to the time required to implement significant curriculum and practice changes within a small school environment.

The work undertaken during 2025 has created a stable foundation for continued improvement and sustainable progress in 2026.



# Annual Plan 2026

The graphic features the Ridgeview School logo (a stylized bird) and the school name. It includes two photos of children: a girl in a red vest holding a tablet and a girl in a blue jacket holding a pencil. The central text reads 'Creating Confident Connected Lifelong Learners' and 'Strategic Overview 2026 - 2028'. Below this are three strategic pillars, each with a focus, goals, and government alignment. At the bottom, the school's values are listed: 'Respect, Excellence, Positive Relationships, Self Management'.

**Ridgeview School**

*Creating Confident Connected Lifelong Learners*

## Strategic Overview

2026 - 2028

### Empowering Teaching and Learning:

**Focus:** Lift achievement through high-quality, inclusive teaching and strong curriculum design.

**Goals:**

- Strengthen structured literacy and refreshed mathematics implementation.
- Build teacher capability through targeted PLD, coaching, and collaboration.
- Use data to personalise learning and communicate progress clearly to whānau.
- Ensure all learners experience success.

**Government alignment:** Raising achievement in literacy, maths, and attendance.

### Wellbeing, Belonging & Behaviour:

**Focus:** Foster a culture of kindness, respect, and positive relationships for all.

**Goals:**

- Embed consistent PB4L (REPS) expectations across all settings.
- Prioritise student and staff wellbeing through clear supports and reflection.
- Deepen student leadership and restorative approaches.
- Strengthen respectful partnerships with whānau and community.

**Government alignment:** Safe, inclusive learning environments that support wellbeing.

### Sustainability, Innovation and Community:

**Focus:** Grow a sustainable, future-focused school that reflects our place and people.

**Goals:**

- Develop a roll-growth strategy and increase visibility as a small school.
- Continue local curriculum design grounded in Paremoremo's environment and history.
- Integrate sustainability, and real-world problem solving into learning.
- Build partnerships with mana whenua, local experts, and the wider community.

**Government alignment:** Future-focused learning and strong partnerships with whānau and iwi.

**Respect, Excellence, Positive Relationships, Self Management**

## Annual Plan Report – 2026

Following review of student achievement, school systems, and community priorities in 2025, Ridgeview School has identified clear focus areas for 2026. The coming year is centred on strengthening the consistency of teaching practice, improving student outcomes, and continuing to develop a school culture where all learners feel successful, connected, and proud of their school.

Our 2026 plan focuses on three key strategic areas: high-quality teaching and learning, wellbeing and belonging, and strengthening our local curriculum and community connections.

# Annual Plan 2026

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## 1. Empowering Teaching and Learning

**Focus: Lift student achievement through high-quality teaching, strong curriculum design, and early support for learners.**

In 2026 we will continue to strengthen structured literacy and implement the refreshed mathematics curriculum. Teachers will work collaboratively to ensure agreed teaching practices are used consistently across the school and that learning programmes align with the new national curriculum expectations.

### Key actions include:

- Consistent structured literacy teaching across all classes
- Improving phonics, decoding, spelling and comprehension instruction
- Introducing The Writing Revolution approach to strengthen writing foundations
- Embedding the refreshed mathematics curriculum and Maths No Problem programme
- Coaching and observation cycles between teachers
- Regular tracking of target students and early identification of learning needs
- Clear communication of student progress with whānau

We will also build teacher capability through professional learning, collaboration, and coaching. A leadership role will support tracking student progress and ensuring early intervention for students needing additional support.

### What success will look like:

- Consistent literacy and mathematics teaching practices across classrooms
- Improved student writing and reading comprehension
- Accelerated progress for identified learners
- Clear evidence of student achievement through assessment and classroom work

## 2. Wellbeing, Belonging and Behaviour

**Focus: Create a calm, respectful and supportive school culture where students can learn confidently.**  
In 2026 we will further embed our PB4L REPS values — Respect, Excellence, Positive Relationships and Self-Management — across all areas of the school. Expectations will be explicitly taught and consistently applied in classrooms, playgrounds and school events.

### Key actions include:

- Relaunching behaviour expectations schoolwide
- Teaching social skills and conflict resolution
- Using restorative conversations and reflection tools
- Strengthening student leadership roles, including peer mediators and house leaders
- Staff professional learning through Running the Room study
- Using behaviour and attendance data to guide support for students

The school will also strengthen partnerships with families so expectations and supports are consistent between home and school.

### What success will look like:

- Improved student behaviour and engagement
- Increased self-management and respectful interactions
- Reduced repeated behaviour incidents
- Stronger relationships between school and whānau

# Annual Plan 2026

## 3. Sustainability, Innovation and Community

**Focus: Grow a future-focused school that reflects our place, environment and community.**

Ridgeview School will continue developing a localised curriculum grounded in the Paremoremo environment and local history. Students will participate in environmental projects, real-world problem solving and community learning experiences.

### Key actions include:

- Continuing place-based learning linked to science and social sciences
- Environmental and sustainability projects (gardens, biodiversity, food sustainability)
- Partnerships with mana whenua and local experts
- Increasing whānau involvement in learning
- Strengthening communication and school visibility
- Implementing a deliberate roll-growth strategy

The Board will monitor enrolment growth and community engagement, with a goal of increasing school roll and strengthening long-term sustainability

### What success will look like:

- Increased enrolment enquiries and roll growth
- Students demonstrating understanding of sustainability and kaitiakitanga
- Strong partnerships with whānau and community
- A clearly articulated Ridgeview local curriculum

### Summary

The 2026 Annual Plan builds directly on the work completed in 2025. The school's focus is on consistency, capability and connection — ensuring that teaching is effective, students feel they belong, and learning is meaningful and relevant to their lives.

Through strengthening teaching practice, supporting wellbeing and deepening community partnerships, Ridgeview School aims to ensure every learner experiences success and leaves the school confident and well prepared for the next stage of their education.





# Curriculum Achievement Data 2025

## READING

### Strategic Aim

To grow equitable and excellent outcomes for all learners through improving achievement in reading, writing and mathematics and accelerating the progress of students achieving just below curriculum expectations.

### Annual Target

The school set a goal that 80% of students would achieve within or beyond expected curriculum levels in Reading, Writing and Mathematics, with particular focus on shifting students working just below expectation into curriculum level achievement.

Because of the school's small roll, individual student progress was monitored closely alongside overall percentages to ensure targeted support and acceleration.

### Reading

#### Actual Outcome

Reading progress across the school was strong:

- 79% of students made expected or better progress
- 52% of students made accelerated progress
- No students declined in achievement

Some students were identified in the "developing" category due to the introduction of higher national curriculum expectations in 2025. This reflects earlier identification of learning needs rather than reduced achievement.

Junior students demonstrated strong early literacy development and senior achievement remained stable.

#### Reasons for the Variance

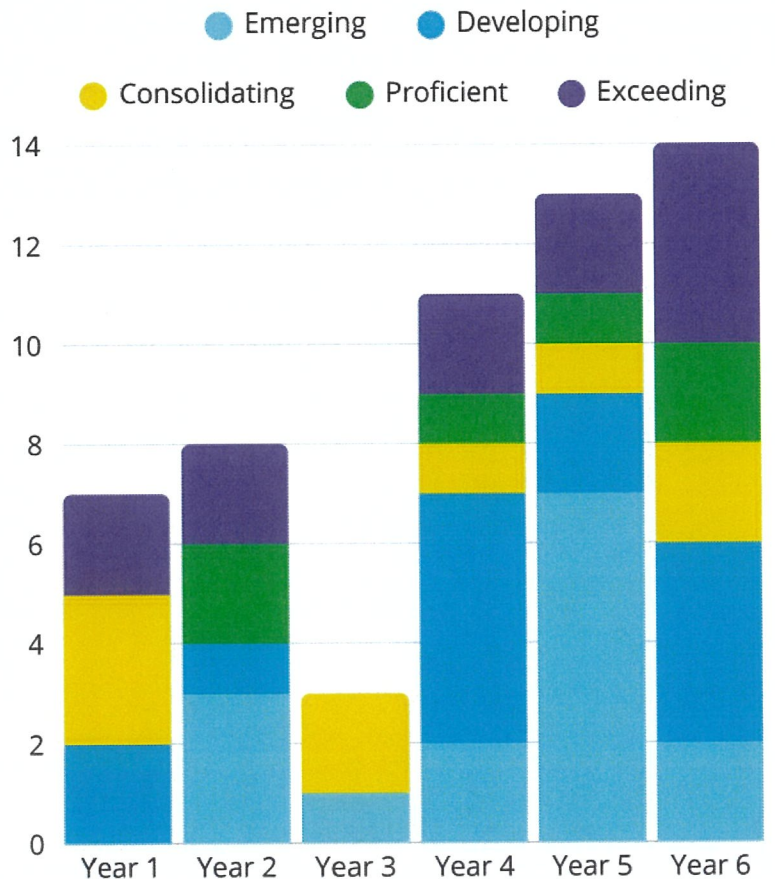
The target of 80% at or above curriculum level was narrowly not met.

#### The main reasons were:

- Introduction of the new curriculum progression expectations.
- More accurate early identification of learning needs in junior classes
- Cohort variation within a small roll
- Change over of classroom teachers throughout the year, due to illness.

#### Evaluation / Where to Next

The implementation of structured literacy and targeted support had a positive impact on student progress. The school will continue structured literacy practices and early intervention support, particularly in the middle year levels, to lift achievement to meet the target. The school will develop a strong targeted intervention programme to support students making accelerated progress.



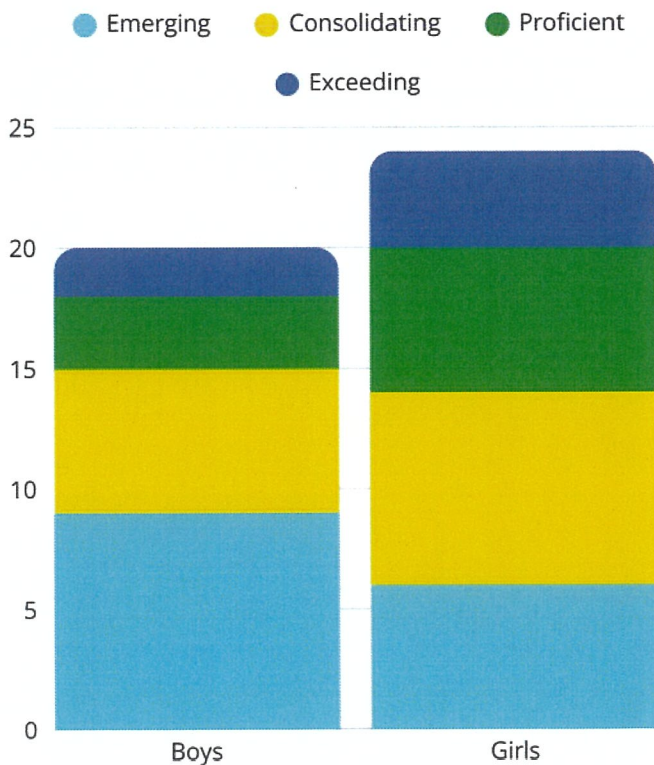


# Curriculum Achievement Data 2025

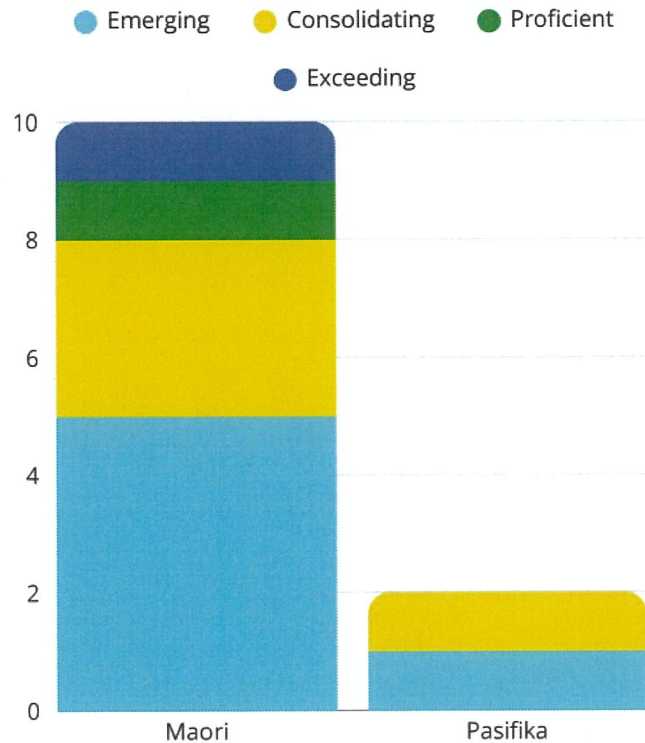
## READING

Progress Across the Year (Calculated from End of 2024 - End of 2025)		
Accelerated Progress	23	52%
Expected Progress	12	27%
Minimal Progress	9	21%
Decline	0	0%

**Reading Data 2025- Gender**



**Reading Data 2025- Pasifika and Maori**

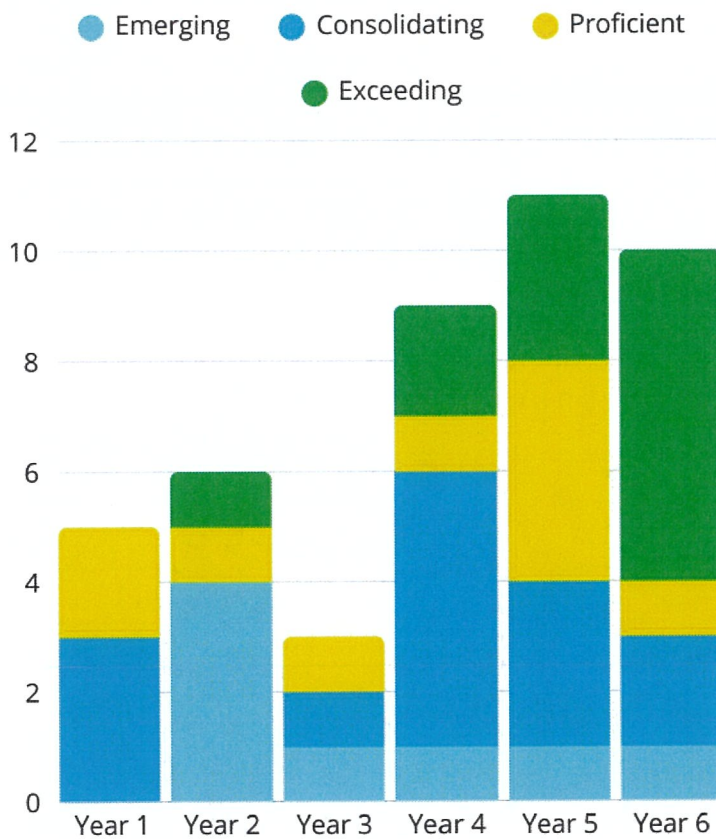


Māori reading achievement is spread across the progressions, with half of learners currently in the Developing band and half achieving at Consolidating or above, indicating the need for continued targeted support and structured literacy teaching to move students into higher proficiency. Pasifika achievement, while based on a very small cohort, shows encouraging progress, with students achieving across Developing and Consolidating levels, highlighting the importance of maintaining culturally responsive teaching and appropriate literacy scaffolds to support ongoing improvement.



# Curriculum Achievement Data 2025

## MATHS



### Actual Outcome

Mathematics achievement improved and student progress was positive:

- Over half of students achieved at or above expectations
- 77% made expected or accelerated progress
- One-third of students made accelerated progress
- No students declined

Senior students demonstrated particularly strong achievement, with many exceeding expectations.

### Reasons for the Variance

The 80% achievement target was not yet reached school-wide due to:

- Cohort variability within a small school roll
- Transition to a new structured mathematics approach
- Identification of learning gaps in middle year levels

### Evaluation / Where to Next

The introduction of structured teaching and consistent routines has improved progress. Continued implementation and teacher professional development will support achievement gains in 2026.

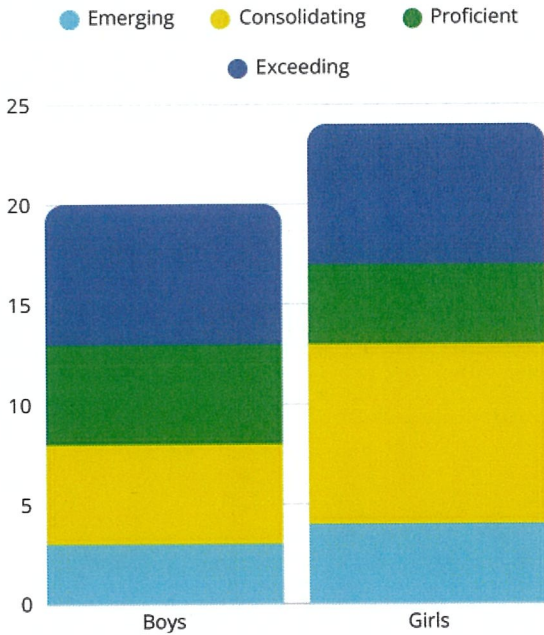
Progress Across the Year (Calculated from End of 2024 - End of 2025)		
Category	Count	%
Accelerated	15	34%
Expected	19	43%
Minimal	10	23%
Decline	0	0%



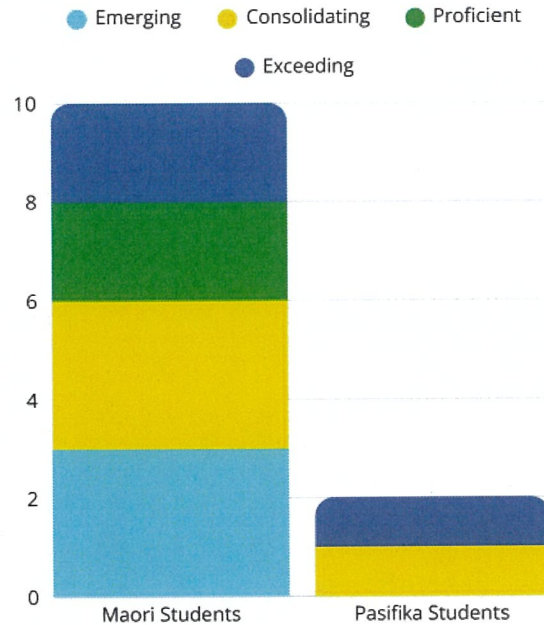
# Curriculum Achievement Data 2025

## MATHS

### Achievement in Maths - Gender



### Achievement in Maths - Maori and Pasifika Students



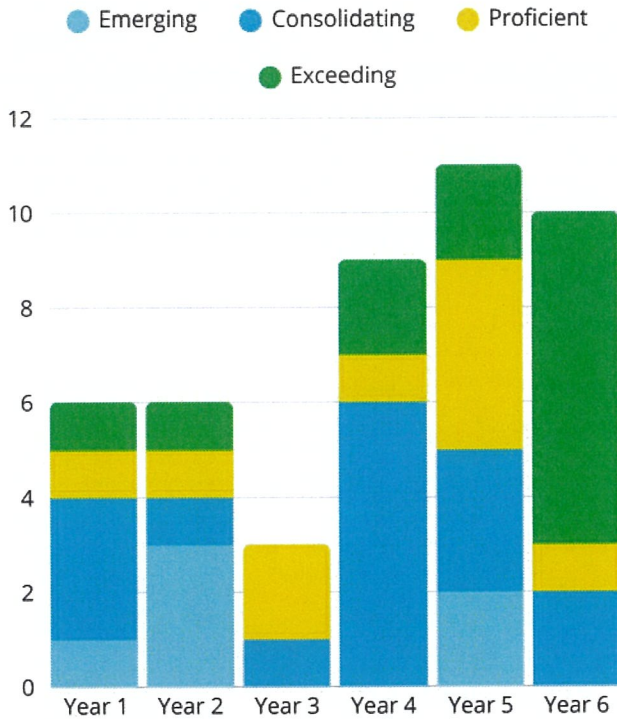
Boys and girls are achieving similarly well in mathematics, with both groups showing strong performance in the Proficient and Exceeding categories. Boys have a slightly higher proportion achieving at the highest level, while girls show a more even distribution across the achievement bands, with most achieving at Consolidating or above. Māori learners are also achieving well overall, with the majority reaching Consolidating or higher and their achievement pattern closely reflecting the whole-school trend. While a small number of students remain in the Emerging category, continued structured mathematics teaching and targeted support will help support further progress and ensure equitable outcomes across all groups.





# Curriculum Achievement Data 2025

## WRITING



### Actual Outcome

Writing showed significant improvement across the school:

88% of students achieved consolidating or above expectations

52% achieved proficient or exceeding expectations

81% made expected or accelerated progress

45% made accelerated progress

Senior students performed particularly strongly, with a large proportion of Year 6 students exceeding expectations.

### Reasons for the Variance

The school exceeded its achievement target in writing. Improvements were directly linked to:

Explicit teaching of sentence structure

Increased modelling and guided writing

Clear planning expectations

Consistency of teaching practice across classrooms

### Evaluation / Where to Next

The changes made to writing instruction were highly effective. Writing will remain a monitored area, but the focus will now be maintaining consistency across all year levels and embedding teacher practice to sustain these results.

### Progress Across the Year (Calculated from End of 2024 - End of 2025)

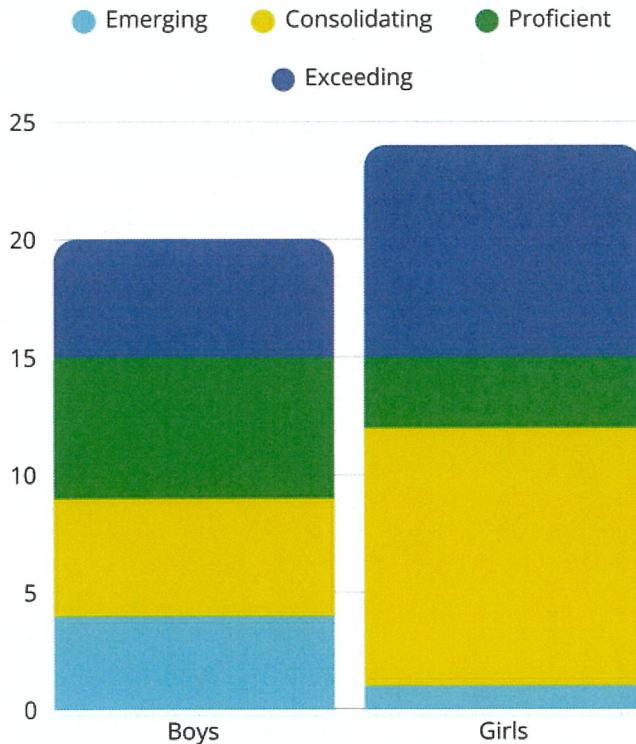
Progress Category	Count	%
Accelerated	20	45%
Expected	16	36%
Minimal	8	18%
Decline	0	0%



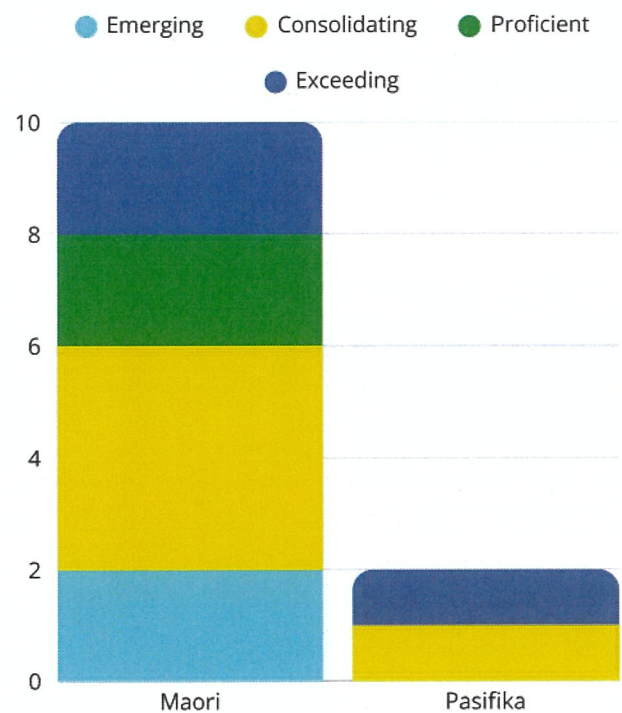
# Curriculum Achievement Data 2025

## WRITING

### Writing Data 2025- Gender



### Writing Data 2025- Pasifika and Maori



Writing achievement is strong across the school, with both boys and girls demonstrating positive outcomes and a similar spread across the achievement bands, reflecting consistent writing instruction. A large proportion of students are achieving at Proficient or Exceeding levels. Māori learners are also achieving well, with the majority working at Consolidating or above. Pasifika learners are showing positive achievement, with students working at Consolidating and Exceeding levels, indicating strong progress across this cohort.





## Giving Effect to Te Tiriti o Waitangi – 2025

Ridgeview School recognises the importance of Te Tiriti o Waitangi and is committed to honouring its principles through respectful partnerships, culturally responsive teaching practices, and the integration of te reo Māori and tikanga Māori within the life of the school.

Throughout 2025, the school continued to strengthen its commitment to Te Tiriti by embedding aspects of te ao Māori within everyday learning and school culture. Te reo Māori was used increasingly across classrooms and school gatherings through karakia, waiata, greetings, and everyday language. Students were supported to develop confidence responding to basic te reo Māori instructions and participating in culturally appropriate practices.

Teachers incorporated Māori perspectives within curriculum planning and inquiry learning, particularly through the continued development of Ridgeview's localised curriculum. Learning programmes included connections to the local environment and concepts of kaitiakitanga, encouraging students to understand their role as guardians of the land and their responsibility to care for their community and environment.

During the year, the school strengthened its relationship with local iwi Te Kawerau ā Maki, working alongside them to support both teachers and the Board of Trustees to deepen their understanding of te reo Māori, tikanga, and the local history of the Paremoremo area. This partnership has helped ensure that learning programmes increasingly reflect local narratives and cultural knowledge, supporting the development of a curriculum that is meaningful and relevant to our place.

Opportunities for cultural learning were also provided through waiata, kapa haka participation, and shared cultural experiences across the school. These activities helped students develop an appreciation for Māori language and culture while strengthening a sense of identity and belonging within the school community. Māori student achievement was monitored alongside whole-school data to ensure equitable outcomes, and classroom practices aimed to support Māori learners to experience success and feel valued as members of the Ridgeview community.

While positive progress has been made, the school recognises that further development is needed to deepen teacher confidence in te reo Māori and to continue strengthening authentic partnerships with mana whenua. This will remain an ongoing focus as the school continues to give effect to Te Tiriti o Waitangi.



# Statement of Compliance and Employment Policy

The Board of Trustees of Ridgeview School confirms that it has complied with all statutory obligations for the year ended 31 December 2025.

The Board has taken all reasonable steps to ensure the school operates in accordance with the Education and Training Act 2020 and other relevant legislation. The Board confirms that the school has provided a physically and emotionally safe environment for students and staff, complied with the Children's Act 2014 safety checking requirements, and ensured that all teaching staff hold current practising certificates.

The Board has maintained appropriate financial management and reporting systems in accordance with Ministry of Education requirements and has provided a curriculum that meets the requirements of the New Zealand Curriculum.

The Board has also complied with its obligations as a good employer, including policies and practices that promote fair treatment of employees, equal employment opportunities, safe working conditions, and opportunities for professional development. The Board believes these practices support a positive working environment and enable staff to provide high-quality teaching and support for all students at Ridgeview School.





## KiwiSport Statement

The school has received KiwiSport funding to support increased participation in physical activity for students. In 2025, this funding was used to provide students with access to a pickleball learning experience at a local pickleball facility.

This opportunity allowed students to develop new skills, participate in structured physical activity, and experience a sport that is not typically available within the school environment. The funding supported venue access and the delivery of coaching, enabling all students to participate and benefit from the experience.



**Ridgeview  
School**