



# Annual Report

2025





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## School Board Members

| Board Member Name     | Term Finish Date |
|-----------------------|------------------|
| Paul Vickery          | 12 Aug 2028      |
| Angela Crang          | 12 Aug 2028      |
| Belinda Johnston      | n/a              |
| Corey Busfield        | 12 Aug 2028      |
| Drew Hutchison        | 12 Aug 2028      |
| Ban Al Gailani        | 12 Aug 2028      |
| Tokanga Makaola       | 12 Aug 2028      |
| Peter Parsons         | 12 Aug 2028      |
| Kitty Ling            | 12 Aug 2028      |
| Michele Theron-Jansen | 12 Sep 2025      |
| Megan Biddick         | 12 Sep 2025      |
| DJ Tuaru Temu         | 12 Sep 2025      |



## Statement of Variance

### Progress Against Targets

#### Strategic Goal 1

Develop a Sommerville curriculum that is responsive to personalised learning.

#### Annual Target/Goal

| Actions   | Outcomes   | Evidence  | Variances   | Next Steps  |
|---|--|---|---|---|
| <i>List all the actions from your Annual Implementation Plan</i>  | What did we achieve? What were the outcomes and impacts of our actions?  | The source of information the board used to determine those outcomes. | Reasons for any variances between the target and the outcomes, both where you have exceeded your targets and not yet met them.  | Planning for next year – where to next? What do you need to do to address targets that were not achieved? Do these need to be included in your next annual implementation plan?   |
| <i>Initiative 1<br/>Design coherent pathways through our curriculum and give effect to Te Tiriti o Waitangi</i> | New consistent planning process was created and implemented across the school ensuring curriculum coverage. Scheduled team planning days have supported this. Curriculum PLD has occurred. | Planning documentation. Release schedule. PLD logs                    | Due to the introduction of English and Maths initiatives we focused on these 2 areas and PE/Health only. This meant we were not able to focus and share how we are giving effect to the Tiriti. | Complete BSLA training in 2026. Link BSLA to Jane Farrell comprehensive literacy. Expand staff knowledge of new Maths and English curriculum. Curriculum team leaders will be reviewing new draft curriculum documentation. A new Cultural Capabilities role is to be established as part of our plan to ensure we are giving effect to the Tiriti. |



|   |   |  |  |   |
|---|---|--|--|---|
| <p><i>Initiative 2<br/>Ensure students have opportunities for an Enriched Learning Curriculum</i></p>                 | <p>There has been a 17% increase in trips compared to 2024.</p>   | <p>Planning documentation. EOTC report and documentation.</p>  | <p>Whilst we have observed an increase in EOTC the weather and staff shortages have also impacted on the amount of trips that get cancelled.</p> | <p>Our EOTC coordinator will be reviewing the process and documentation to ensure we make it manageable for our staff whilst continuing to align with EONZ.</p> |
| <p><i>Initiative 3<br/>Establish and implement the Health and Physical Education Curriculum across the school</i></p> | <p>There has been an increase in participation in sporting activities across the school. PLD to build staff capacity has occurred. Active play at base is more evident.</p> | <p>Collection of data from sporting events. PLD programme delivered by HAL. Anecdotal observation in play areas.</p> | <p>Whilst active play is more evident at base sites this is a work in progress at satellites due to availability of resources.</p>               | <p>Promoting active play as well as adaptive sporting activities and areas around health remain areas of focus in 2026.</p>                                     |



## Strategic Goal 2

Prepare 16+ learners and their whānau for life beyond Sommerville.

### Annual Target/Goal

| Actions   | Outcomes   | Evidence   | Variances   | Next Steps   |
|---|--|--|---|--|
| <i>Initiative 1<br/>Develop a Sommerville transition curriculum that gives effect to the principal of Te Tiriti o Waitangi.</i> | Senior curriculum has been adopted at Sommerville with partial implementation across target classes. | Satellite college and community programme have been planning for two modules in term 4 of the new senior curriculum. Curriculum development team continues to review and adapt source material to meet Sommerville needs.                    | Only partial implementation of the curriculum in planning, with half of the senior classes. Teachers opted for a gradual uptake of new systems so they could become familiar with the framework and offer working feedback for further development. | Continue to work with all classes in senior school and implement full module planning in 2026. |
| <i>Initiative 2<br/>Design a programme to support families to prepare their 16+ children for leaving Sommerville.</i>           | Partially done. Some information resources have been developed.                                      | Information evenings delivered to whanau. Resources developed to support families applying for welfare guardianship. This was well attended. Transition coordinator relationship strengthened and connected all families with a coordinator. | Full programme of workshops and information resources did not get completed due to time constraints and workload.   | Appoint a specific role and give time to develop full programme and resources.                 |



## Strategic Goal 3

Grow great staff who lead and collaborate to enrich learner outcomes.

### Annual Target/Goal 3

| Actions   | Outcomes  | Evidence   | Variances   | Next Steps  |
|---|---|--|---|---|
| <i>Initiative 1<br/>Build staff capability and capacity</i> | Developing consistent classroom practice and curriculum implementation across the school is evident through the Pou Akoranga pilot. | <p>Conducted a comprehensive reflection on the <i>Pou Akoranga</i> pilot to inform the development of formal role guidelines for 2026.</p> <p>Completed the collection and analysis of baseline data to measure initial impact.</p> <p>Transitioned from weekly to fortnightly meetings to optimise staff time while maintaining collaborative momentum.</p> <p>Data collection is continuing through Term 4, which will provide the final evidence base for 2026 strategic decisions.</p> | <p>Adjusted the meeting frequency from weekly to fortnightly. This change was made to balance the intensive nature of the pilot with staff capacity, ensuring sustained engagement without compromising the quality of collaboration.</p> <p>Data collection was extended into Term 4 to capture a full year's cycle, providing a more robust evidence base for the 2026 roll-out decision.</p> | <p>Finalise the official <i>Pou Akoranga</i> role descriptions and operational guidelines based on the pilot reflections.</p> <p>Review the full-year data set in late Term 4 to confirm the scale and structure of the role for the 2026 academic year.</p> <p>Use the analysed baseline data to set specific, measurable growth targets for staff capability in 2026.</p> |
| <i>Initiative 2</i>   | Stakeholders worked together as a cohesive  | Successfully delivered termly knowledge-sharing and PLD  | Successfully delivered three out of four planned  | Finalise and share the 2026 PLD calendar by late 2025   |



|   |   |  |  |   |
|---|---|--|--|---|
| <p><i>Increase collaborative practices with staff, whānau, host schools and other specialist schools.</i></p> | <p>team to improve learner outcomes</p>   | <p>opportunities for external stakeholders (including host schools, mainstream schools, and Manaiaakalani) for Terms 1, 2, and 3.</p> <p>Completed surveys of all attendees to identify specific Professional Learning and Development (PLD) preferences to inform the 2026 strategy.</p> <p>Conducted bi-annual host school meetings at Sommerville, focusing on strengthening professional relationships, sharing best practices, and collaborative problem-solving.</p> | <p>workshops, with a strategic decision to cancel the Term 4 session.</p> <p>Completed both scheduled bi-annual meetings as planned.</p>   | <p>to ensure maximum stakeholder engagement.</p> <p>Use the completed attendee survey data to design a targeted PLD calendar that addresses the specific upskilling needs identified by host and mainstream schools.</p> <p>Lock in host school meetings for Term 1 and Term 3, 2026, to maintain momentum in sharing best practices.</p> |
| <p><i>Initiative 3 Establish TA career pathways.</i></p>  | <p>Increase in the capability of LATs and Grade D TAs to accept additional responsibilities and consider further study eg initial teacher education opportunities</p> | <p>Observed a measurable increase in Limited Authority to Teach (LATs) and Grade D (Therapy Assistants) undertaking higher-level responsibilities within the school.</p> <p>Identified a cohort of TAs who could apply to be a LAT</p> <p>Conducted a formal "Expression of Interest" (EOI) process to gauge staff demand for structured career pathways, receiving high engagement from the TA team.</p>  | <p>Due to budget limitations in the current cycle, the full implementation of the TA Career Pathway framework has been deferred.</p> <p>While the EOI and preliminary planning have been completed in 2025, the official establishment and formalisation of these pathways will now occur in 2026.</p> | <p>Officially establish and launch the TA Career Pathway framework as a key 2026 strategic priority.</p> <p>Develop a support structure for staff pursuing teacher education, including mentorship and practical placement opportunities within the school.</p>   |



## Evaluation and analysis of the school's students' progress and achievement

Using a bespoke assessment called P-Levels, the school tracks data for Mathematics and English for all students from ages 5 to 16 years old. P-Levels break down knowledge into fine-grained steps in three strands in both Mathematics and English. The assessment is done at the beginning and end of each year.

The data below shows the two-year trend across the six strands. All areas show a marked increase in progress achieved by students aged between 5 and 16 years.

| P Level cross-comparison     | % of all students who made 1 or more progress points during the year |      | Differential |
|------------------------------|--|------|--------------|
|                              | 2024   | 2025 |              |
| Mathematics strands          |  |      |              |
| Number                       | 57.3   | 51.9 | 5.4 ↓↓↓      |
| Using and Applying           | 42.2   | 34.1 | 8.1 ↓↓       |
| Shape, Space and Measurement | 54   | 46   | 8% ↓↓↓       |
| English strands              | 2024   | 2025 |              |
| Speaking and Listening       | 48.5   | 46   | 2.5 ↓↓↓      |
| Writing                      | 50.2   | 43.1 | 7.1% ↓↓↓     |
| Reading                      | 49.4   | 42.9 | 6.5 ↓↓↓      |



## BSLA summary data for 2025

This is data gathered from a range of learners across the school between 5 and 16yrs olds who were able to be assessed in these areas.

| Task                               | 2025 T1 proficiency | 2025 T3 proficiency |
|------------------------------------|---------------------|---------------------|
| Initial Phoneme identification     | 4.5 %               | 41.59%              |
| Letter - Sound recognition (set 1) | 18 %                | 76.7%               |
| Phoneme blending                   | 4.5 %               | 32.9%               |



## How we have given effect to Te Tiriti o Waitangi

We continue to strengthen our enduring relationship with Ngāti Pāoa, participating in Te Whare Tāpere o te Waipuna o Rangiātea. Through the He Aute (Whānau Engagement Project), our school leaders and kaiako are gaining the confidence to authentically weave Te Ao Māori perspectives into our daily teaching and learning practices. Drina Paratene presented to the staff on the rich history of Ngāti Pāoa in our local area. This session provided invaluable context and deepened our understanding of the mana whenua, ensuring our staff are better connected to the history and stories of the land our school stands on.

During our Staff Only Day, Jerry Leaupepe facilitated sessions on Tapasā. This work ensures our staff are culturally responsive and equipped to support the success of our Pacific learners while fostering a culture of trust and mutual respect across the school.

To further embed these values, we have recently sought Expressions of Interest for a dedicated Cultural Capabilities position. This role will be pivotal in leading our ongoing commitment to cultural competency and community engagement.

Our partnership with IHC and their Kapa Haka group continues to flourish. These regular workshops provide our students with valuable exposure to traditional Māori performing arts, fostering a deep sense of cultural pride and connection within and beyond our school gates.



## Statement of compliance with employment policy

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

| Reporting on the principles of being a Good Employer  |  |
|---|--|
| <p>How have you met your obligations to provide good and safe working conditions?</p>                             | <p>To meet our obligations, Sommersville School takes a number of steps, including:</p> <ul style="list-style-type: none"> <li>• Conducting regular risk assessments to identify potential hazards and take steps to mitigate them.</li> <li>• Providing appropriate training and supervision to employees to ensure they can perform their jobs safely.</li> <li>• Providing appropriate personal protective equipment (PPE) when necessary.</li> <li>• Maintaining equipment and machinery to ensure they are safe to use.</li> <li>• Ensuring that the workplace is clean and well-maintained.</li> <li>• Encouraging employees to report any hazards or safety concerns they encounter.</li> </ul>   |
| <p>What is in your equal employment opportunities programme?<br/>How have you been fulfilling this programme?</p> | <p>Sommerville School's (EEO) programme is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>Through School Docs we have an EEO policy that emphasises Sommersville School's commitment to fairness and equal opportunities.</p> <p>The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p> |



|  |  |
|--|--|
| <p>How do you practise impartial selection of suitably qualified persons for appointment?</p>  | <p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardised assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made. This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p> |
| <p>How are you recognising</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Māori,</li> <li>- The employment requirements of Māori, and</li> <li>- Greater involvement of Māori in the Education service?</li> </ul> | <p>We struggle to increase diversity in our workforce due to the very few suitable candidates we have to select from, because of a low number of applications as we are a specialist school. This makes it challenging for the diversity in our workforce to reflect our student population.</p> <p>We develop policies and programmes that reflect Māori aspirations and needs by liaising closely with mana whenua (Ngati Paoa) and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to</p>  |



|   |  |
|---|--|
|   | <p>culturally appropriate teaching and support.</p>  |
| <p>How have you enhanced the abilities of individual employees?</p> | <p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external coaches.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled, and long service acknowledgment in areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year for all staff members.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p> |



|  |  |
|--|--|
| <p>How are you recognising the employment requirements of women?</p>                     | <p>We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health. We have regular check-ins on each other and at times provide access to wellness programs, and offering flexible scheduling.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p> |
| <p>How are you recognising the employment requirements of persons with disabilities?</p> | <p>We currently employ a part time admin person with Autism Spectrum Disorder and we support her disability by allowing her to work from home regularly.</p>   |

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



### Reporting on Equal Employment Opportunities (EEO) Programme/Policy

| EEO Reporting Checklist  | Yes                                 | No                       |
|--|-------------------------------------|--------------------------|
| Do you operate an EEO programme/policy?  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Has this policy or programme been made available to staff?   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Does your EEO programme/policy include training to raise awareness of issues that may impact EEO?                                | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Does your EEO programme/policy set priorities and objectives?  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |



# Financial statements

# SOMMERVILLE SCHOOL

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

### School Directory

**Ministry Number:** 1484

**Principal:** Belinda Johnston

**School Address:** 7a Benghazi Road, Panmure, Auckland 1072

**School Postal Address:** 7a Benghazi Road, Panmure, Auckland 1072

**School Phone:** 09 570 9787

**School Email:** [office@sommerville.school.nz](mailto:office@sommerville.school.nz)

**Accountant / Service Provider:** Edtech Financial Services

### Members of the Board:

| Name                  | Position         | How Position Gained | Term Expired/Expires |
|-----------------------|------------------|---------------------|----------------------|
| Paul Vickery          | Presiding Member | Elected             | Aug-28               |
| Belinda Johnston      | Principal        | Ex-officio          |                      |
| Angela Crang          | Parent Rep       | Co-opted            | Aug-28               |
| Corey Busfield        | Staff Rep        | Elected             | Aug-28               |
| Drew Hutchinson       | Parent Rep       | Elected             | Aug-28               |
| Kitty Ling            | Parent Rep       | Co-opted            | Aug-28               |
| Peter Parsons         | Parent Rep       | Elected             | Aug-28               |
| Ban Al Gallani        | Parent Rep       | Elected             | Aug-28               |
| Tokanga Makaola       | Parent Rep       | Elected             | Aug-28               |
| Michele Theron-Jansen | Parent Rep       | Co-opted            | Aug-25               |
| Megan Biddick         | Parent Rep       | Elected             | Aug-25               |
| DJ Tuaru Temu         | Parent Rep       | Elected             | Aug-25               |

# SOMMERVILLE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Sommerville School

## Statement of Responsibility

For the year ended 31 December 2025

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The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

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

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

Paul

Full Name of Presiding Member




Signature of Presiding Member

22 May

Date

Belinda

Full Name of Principal



Signature of Principal

22 May

Date

# Sommerville School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

|   | Notes | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>  |       |                      |                                     |                      |
| Government Grants   | 2     | 20,709,799           | 18,529,651                          | 19,594,789           |
| Locally Raised Funds  | 3     | 120,405              | 36,000                              | 73,219               |
| Interest  |       | 285,668              | 286,400                             | 384,486              |
| <b>Total Revenue</b>  |       | <b>21,115,872</b>    | <b>18,852,051</b>                   | <b>20,052,494</b>    |
| <b>Expense</b>  |       |                      |                                     |                      |
| Locally Raised Funds  | 3     | 23,543               | 36,400                              | 22,011               |
| Learning Resources  | 4     | 18,259,984           | 16,420,917                          | 17,574,159           |
| Administration  | 5     | 1,011,020            | 899,243                             | 970,422              |
| Interest  |       | 10,989               | 7,000                               | 6,681                |
| Property  | 6     | 1,611,338            | 1,754,349                           | 1,642,448            |
| <b>Total Expense</b>  |       | <b>20,916,874</b>    | <b>19,117,909</b>                   | <b>20,215,721</b>    |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | <b>198,998</b>       | <b>(265,858)</b>                    | <b>(163,227)</b>     |
| Other Comprehensive Revenue and Expense                     |       | -                    | -                                   | -                    |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <b>198,998</b>       | <b>(265,858)</b>                    | <b>(163,227)</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.

# Somerville School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

|  | Notes | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Equity at 1 January</b>                           |       | <u>6,925,093</u>     | <u>6,925,093</u>                    | <u>6,760,781</u>     |
| Total comprehensive revenue and expense for the year |       | 198,998              | (265,858)                           | (163,227)            |
| Contribution - Furniture and Equipment Grant         |       | 725,363              | -                                   | 327,539              |
| Prior Year Adjustment                                |       | 38,076               | -                                   | -                    |
| <b>Equity at 31 December</b>                         |       | <u>7,887,530</u>     | <u>6,659,235</u>                    | <u>6,925,093</u>     |
| Accumulated comprehensive revenue and expense        |       | 7,887,530            | 6,659,235                           | 6,925,093            |
| <b>Equity at 31 December</b>                         |       | <u>7,887,530</u>     | <u>6,659,235</u>                    | <u>6,925,093</u>     |

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.

# Sommerville School

## Statement of Financial Position

As at 31 December 2025

|   | Notes | 2025<br>Actual<br>\$    | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$    |
|---|-------|-------------------------|-------------------------------------|-------------------------|
| <b>Current Assets</b>                       |       |                         |                                     |                         |
| Cash and Cash Equivalents                   | 7     | 1,323,284               | 114,509                             | 340,954                 |
| Accounts Receivable                         | 8     | 1,121,288               | 1,054,300                           | 1,071,490               |
| GST Receivable                              |       | 7,177                   | 31,000                              | 31,088                  |
| Prepayments                                 |       | 65,430                  | 62,700                              | 62,703                  |
| Investments                                 |       | 6,162,227               | 5,848,935                           | 5,848,935               |
| Funds Receivable for Capital Works Projects | 14    | 81,068                  | -                                   | 61,845                  |
|   |       | <u>8,760,474</u>        | <u>7,111,444</u>                    | <u>7,417,015</u>        |
| <b>Current Liabilities</b>                  |       |                         |                                     |                         |
| Accounts Payable                            | 11    | 1,701,689               | 1,526,500                           | 1,525,902               |
| Provision for Cyclical Maintenance          | 12    | 23,868                  | -                                   | -                       |
| Finance Lease Liability                     | 13    | 47,711                  | 40,000                              | 39,400                  |
| Funds held for Capital Works Projects       | 14    | 206,943                 | -                                   | 136,647                 |
|   |       | <u>1,980,211</u>        | <u>1,566,500</u>                    | <u>1,701,949</u>        |
| <b>Working Capital Surplus/(Deficit)</b>    |       | <b>6,780,263</b>        | <b>5,544,944</b>                    | <b>5,715,066</b>        |
| <b>Non-current Assets</b>                   |       |                         |                                     |                         |
| Property, Plant and Equipment               | 10    | 1,172,459               | 1,180,931                           | 1,275,618               |
|   |       | <u>1,172,459</u>        | <u>1,180,931</u>                    | <u>1,275,618</u>        |
| <b>Non-current Liabilities</b>              |       |                         |                                     |                         |
| Provision for Cyclical Maintenance          | 12    | -                       | 21,640                              | 21,640                  |
| Finance Lease Liability                     | 13    | 65,192                  | 45,000                              | 43,951                  |
|   |       | <u>65,192</u>           | <u>66,640</u>                       | <u>65,591</u>           |
| <b>Net Assets</b>                           |       | <u><u>7,887,530</u></u> | <u><u>6,659,235</u></u>             | <u><u>6,925,093</u></u> |
| <b>Equity</b>                               |       | <u><u>7,887,530</u></u> | <u><u>6,659,235</u></u>             | <u><u>6,925,093</u></u> |

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

# Sommerville School

## Statement of Cash Flows

For the year ended 31 December 2025

|   | Note     | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|---|----------|----------------------|-------------------------------------|----------------------|
| <b>Cash flows from Operating Activities</b>                 |          |                      |                                     |                      |
| Government Grants   |          | 9,593,602            | 9,129,634                           | 10,040,109           |
| Locally Raised Funds  |          | 206,703              | 35,978                              | 73,219               |
| Goods and Services Tax (net)                                |          | 23,913               | 90                                  | (2,770)              |
| Payments to Employees                                       |          | (8,001,918)          | (7,972,262)                         | (8,842,837)          |
| Payments to Suppliers                                       |          | (1,629,516)          | (1,422,939)                         | (1,375,667)          |
| Interest Paid   |          | (10,989)             | (7,000)                             | (6,681)              |
| Interest Received   |          | 323,137              | 303,609                             | 383,311              |
| Net cash from/(to) Operating Activities                     |          | 504,932              | 67,110                              | 268,684              |
| <b>Cash flows from Investing Activities</b>                 |          |                      |                                     |                      |
| Purchase of Property Plant & Equipment (and Intangibles)    |          | (117,313)            | (178,751)                           | (263,193)            |
| Purchase of Investments                                     |          | (313,292)            | -                                   | -                    |
| Proceeds from Sale of Investments                           |          | -                    | -                                   | 54,636               |
| Net cash from/(to) Investing Activities                     |          | (430,605)            | (178,751)                           | (208,557)            |
| <b>Cash flows from Financing Activities</b>                 |          |                      |                                     |                      |
| Furniture and Equipment Grant                               |          | 725,363              | -                                   | 327,539              |
| Finance Lease Payments                                      |          | (56,267)             | (40,000)                            | (51,250)             |
| Funds Administered on Behalf of Other Parties               |          | 238,907              | (74,804)                            | (105,458)            |
| Net cash from/(to) Financing Activities                     |          | 908,003              | (114,804)                           | 170,831              |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |          | <b>982,330</b>       | <b>(226,445)</b>                    | <b>230,958</b>       |
| Cash and cash equivalents at the beginning of the year      | 7        | 340,954              | 340,954                             | 109,996              |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>7</b> | <b>1,323,284</b>     | <b>114,509</b>                      | <b>340,954</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.

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### 1. Statement of Accounting Policies

#### a) Reporting Entity

Sommerville 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.

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

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

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

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

### ***Cyclical maintenance***

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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

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

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

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19.

### ***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.

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

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

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

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

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

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

#### ***Interest Revenue***

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

### **d) Finance Lease Payments**

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

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### **e) Cash and Cash Equivalents**

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

### **f) Accounts Receivable**

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

### **g) Investments**

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

### **h) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### **Depreciation**

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

The estimated useful lives of the assets are:

|  |               |
|--|---------------|
| Board-owned Buildings                    | 10-33 years   |
| Furniture and Equipment                  | 10-15 years   |
| Information and Communication Technology | 5 years       |
| Motor Vehicles                           | 10 years      |
| Leased Assets held under a Finance Lease | Term of Lease |

### **i) Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

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

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

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

### **j) Accounts Payable**

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

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### **k) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

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

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

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

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

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

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

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

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

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

# **Sommerville School**

## **Notes to the Financial Statements**

For the year ended 31 December 2025

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### **o) Financial Instruments**

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

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

### **p) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **q) Budget Figures**

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

### **r) Services Received In-kind**

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

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 2. Government Grants

|   | 2025<br>Actual    | 2025<br>Budget<br>(Unaudited) | 2024<br>Actual    |
|---|-------------------|-------------------------------|-------------------|
|   | \$                | \$                            | \$                |
| Government Grants - Ministry of Education | 9,455,382         | 9,071,651                     | 9,564,646         |
| Teachers' Salaries Grants                 | 10,013,453        | 8,200,000                     | 8,741,210         |
| Use of Land and Buildings Grants          | 1,073,469         | 1,200,000                     | 1,127,295         |
| Other Government Grants                   | 167,495           | 58,000                        | 161,638           |
|   | <u>20,709,799</u> | <u>18,529,651</u>             | <u>19,594,789</u> |

### 3. Locally Raised Funds

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

|   | 2025<br>Actual | 2025<br>Budget<br>(Unaudited) | 2024<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| <b>Revenue</b>  |                |                               |                |
| Donations and Bequests                                      | 1,673          | 20,000                        | 39,274         |
| Fundraising and Community Grants                            | 103,353        | 10,000                        | 18,646         |
| Other Revenue   | 15,379         | 6,000                         | 15,299         |
|   | <u>120,405</u> | <u>36,000</u>                 | <u>73,219</u>  |
| <b>Expense</b>  |                |                               |                |
| Extra Curricular Activities Costs                           | 23,543         | 36,400                        | 22,011         |
|   | <u>23,543</u>  | <u>36,400</u>                 | <u>22,011</u>  |
| <i>Surplus/ (Deficit) for the year Locally Raised Funds</i> | <u>96,862</u>  | <u>(400)</u>                  | <u>51,208</u>  |

### 4. Learning Resources

|  | 2025<br>Actual    | 2025<br>Budget<br>(Unaudited) | 2024<br>Actual    |
|--|-------------------|-------------------------------|-------------------|
|  | \$                | \$                            | \$                |
| Curricular                               | 316,907           | 322,500                       | 243,812           |
| Information and Communication Technology | 19,388            | 12,600                        | 10,749            |
| Employee Benefits - Salaries             | 17,513,158        | 15,625,477                    | 16,911,384        |
| Staff Development                        | 124,856           | 142,000                       | 124,364           |
| Depreciation                             | 282,559           | 315,087                       | 280,217           |
| Other Learning Resources                 | 3,116             | 3,253                         | 3,633             |
|  | <u>18,259,984</u> | <u>16,420,917</u>             | <u>17,574,159</u> |

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 5. Administration

|  | 2025<br>Actual   | 2025<br>Budget<br>(Unaudited) | 2024<br>Actual |
|--|------------------|-------------------------------|----------------|
|  | \$               | \$                            | \$             |
| Audit Fees                                     | 15,587           | 7,999                         | 14,990         |
| Board Fees and Expenses                        | 10,644           | 8,541                         | 5,729          |
| Legal Fees                                     | 3,291            | 2,500                         | 776            |
| Other Administration Expenses                  | 435,041          | 362,882                       | 430,503        |
| Employee Benefits - Salaries                   | 496,391          | 472,442                       | 474,645        |
| Insurance                                      | 39,661           | 34,564                        | 34,002         |
| Service Providers, Contractors and Consultancy | 10,405           | 10,315                        | 9,777          |
|  | <u>1,011,020</u> | <u>899,243</u>                | <u>970,422</u> |

### 6. Property

|                                   | 2025<br>Actual   | 2025<br>Budget<br>(Unaudited) | 2024<br>Actual   |
|-----------------------------------|------------------|-------------------------------|------------------|
|                                   | \$               | \$                            | \$               |
| Consultancy and Contract Services | 215,237          | 227,444                       | 207,463          |
| Cyclical Maintenance              | 2,228            | 7,000                         | (30,172)         |
| Heat, Light and Water             | 76,270           | 67,000                        | 75,436           |
| Rates                             | -                | 405                           | -                |
| Repairs and Maintenance           | 98,625           | 104,500                       | 96,954           |
| Use of Land and Buildings         | 1,073,469        | 1,200,000                     | 1,127,295        |
| Employee Benefits - Salaries      | 82,568           | 75,000                        | 85,716           |
| Other Property Expenses           | 62,941           | 73,000                        | 79,756           |
|                                   | <u>1,611,338</u> | <u>1,754,349</u>              | <u>1,642,448</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<br>Actual   | 2025<br>Budget<br>(Unaudited) | 2024<br>Actual |
|---|------------------|-------------------------------|----------------|
|   | \$               | \$                            | \$             |
| Bank Accounts   | 1,323,284        | 114,509                       | 340,954        |
| Cash and cash equivalents for Statement of Cash Flows | <u>1,323,284</u> | <u>114,509</u>                | <u>340,954</u> |

Of the \$1,323,284 Cash and Cash Equivalents \$206,943 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 15.

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 8. Accounts Receivable

|  | 2025<br>Actual   | 2025<br>Budget<br>(Unaudited) | 2024<br>Actual   |
|--|------------------|-------------------------------|------------------|
|  | \$               | \$                            | \$               |
| Receivables                                | 2,180            | 88,500                        | 88,478           |
| Receivables from the Ministry of Education | 40,058           | 10,800                        | 10,783           |
| Interest Receivable                        | 39,740           | 60,000                        | 77,209           |
| Teacher Salaries Grant Receivable          | 1,039,310        | 895,000                       | 895,020          |
|  | <u>1,121,288</u> | <u>1,054,300</u>              | <u>1,071,490</u> |
| Receivables from Exchange Transactions     | 41,920           | 148,500                       | 165,687          |
| Receivables from Non-Exchange Transactions | 1,079,368        | 905,800                       | 905,803          |
|  | <u>1,121,288</u> | <u>1,054,300</u>              | <u>1,071,490</u> |

### 9. Investments

The School's investment activities are classified as follows:

|                          | 2025<br>Actual   | 2025<br>Budget<br>(Unaudited) | 2024<br>Actual   |
|--------------------------|------------------|-------------------------------|------------------|
|                          | \$               | \$                            | \$               |
| Current Asset            |                  |                               |                  |
| Short-term Bank Deposits | 6,162,227        | 5,848,935                     | 5,848,935        |
|                          | <u>6,162,227</u> | <u>5,848,935</u>              | <u>5,848,935</u> |
| Total Investments        | <u>6,162,227</u> | <u>5,848,935</u>              | <u>5,848,935</u> |

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 10. Property, Plant and Equipment

|   | Opening<br>Balance<br>(NBV) | Additions      | Disposals | Adjustments     | Depreciation     | Total (NBV)      |
|---|-----------------------------|----------------|-----------|-----------------|------------------|------------------|
| <b>2025</b>                                 | <b>\$</b>                   | <b>\$</b>      | <b>\$</b> | <b>\$</b>       | <b>\$</b>        | <b>\$</b>        |
| Buildings                                   | 34,179                      | -              | -         | -               | (2,522)          | <b>31,657</b>    |
| Building Improvements                       | 53,406                      | -              | -         | (7,925)         | (2,294)          | <b>43,187</b>    |
| Furniture and Equipment                     | 582,846                     | 73,282         | -         | (37,692)        | (86,163)         | <b>532,273</b>   |
| Information and Communication<br>Technology | 151,042                     | 65,917         | -         | -               | (86,235)         | <b>130,724</b>   |
| Motor Vehicles                              | 368,589                     | -              | -         | -               | (53,990)         | <b>314,599</b>   |
| Leased Assets                               | 79,378                      | 85,818         | -         | -               | (50,583)         | <b>114,613</b>   |
| Library Resources                           | 6,178                       | -              | -         | -               | (772)            | <b>5,406</b>     |
|   | <b>1,275,618</b>            | <b>225,017</b> | <b>-</b>  | <b>(45,617)</b> | <b>(282,559)</b> | <b>1,172,459</b> |

The net carrying value of furniture and equipment held under a finance lease is \$114,613 (2024: \$33,400)

#### 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<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value |
|   | \$                   | \$                          | \$                | \$                   | \$                          | \$                |
| Buildings                                   | 85,123               | (53,466)                    | <b>31,657</b>     | 85,123               | (50,944)                    | <b>34,179</b>     |
| Building Improvements                       | 52,638               | (9,451)                     | <b>43,187</b>     | 61,962               | (8,556)                     | <b>53,406</b>     |
| Furniture and Equipment                     | 1,204,663            | (672,390)                   | <b>532,273</b>    | 1,180,802            | (597,956)                   | <b>582,846</b>    |
| Information and Communication<br>Technology | 634,193              | (503,469)                   | <b>130,724</b>    | 568,276              | (417,234)                   | <b>151,042</b>    |
| Motor Vehicles                              | 687,702              | (373,103)                   | <b>314,599</b>    | 687,702              | (319,113)                   | <b>368,589</b>    |
| Leased Assets                               | 248,796              | (134,183)                   | <b>114,613</b>    | 162,977              | (83,599)                    | <b>79,378</b>     |
| Library Resources                           | 49,776               | (44,370)                    | <b>5,406</b>      | 49,776               | (43,598)                    | <b>6,178</b>      |
|   | <b>2,962,891</b>     | <b>(1,790,432)</b>          | <b>1,172,459</b>  | <b>2,796,618</b>     | <b>(1,521,000)</b>          | <b>1,275,618</b>  |

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 11. Accounts Payable

|                                       | 2025<br>Actual   | 2025<br>Budget<br>(Unaudited) | 2024<br>Actual   |
|---------------------------------------|------------------|-------------------------------|------------------|
|                                       | \$               | \$                            | \$               |
| Creditors                             | 239,592          | 294,000                       | 294,049          |
| Accruals                              | 21,698           | 12,500                        | 12,490           |
| Employee Entitlements - Salaries      | 1,318,294        | 1,108,000                     | 1,107,934        |
| Employee Entitlements - Leave Accrual | 122,105          | 112,000                       | 111,429          |
|                                       | <u>1,701,689</u> | <u>1,526,500</u>              | <u>1,525,902</u> |
| Payables for Exchange Transactions    | 1,701,689        | 1,526,500                     | 1,525,902        |
|                                       | <u>1,701,689</u> | <u>1,526,500</u>              | <u>1,525,902</u> |

The carrying value of payables approximates their fair value.

### 12. Provision for Cyclical Maintenance

|  | 2025<br>Actual | 2025<br>Budget<br>(Unaudited) | 2024<br>Actual |
|--|----------------|-------------------------------|----------------|
|  | \$             | \$                            | \$             |
| Provision at the Start of the Year                   | 21,640         | 14,640                        | 51,812         |
| Increase/(decrease) to the Provision During the Year | 2,228          | 7,000                         | (30,172)       |
| Provision at the End of the Year                     | <u>23,868</u>  | <u>21,640</u>                 | <u>21,640</u>  |
| Cyclical Maintenance - Current                       | 23,868         | -                             | -              |
| Cyclical Maintenance - Non current                   | -              | 21,640                        | 21,640         |
|  | <u>23,868</u>  | <u>21,640</u>                 | <u>21,640</u>  |

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on quotes received.

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 13. 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           | 2025                  | 2024          |
|---------------------------------------|----------------|-----------------------|---------------|
|                                       | Actual         | Budget<br>(Unaudited) | Actual        |
|                                       | \$             | \$                    | \$            |
| No Later than One Year                | 55,726         | 40,000                | 45,074        |
| Later than One Year                   | 71,614         | 45,000                | 48,348        |
| Future Finance Charges                | (14,437)       | -                     | (11,071)      |
|                                       | <u>112,903</u> | <u>85,000</u>         | <u>82,351</u> |
| <b>Represented by</b>                 |                |                       |               |
| Finance lease liability - Current     | 47,711         | 40,000                | 39,400        |
| Finance lease liability - Non current | 65,192         | 45,000                | 43,951        |
|                                       | <u>112,903</u> | <u>85,000</u>         | <u>83,351</u> |

### 14. 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 9, and includes retentions on the projects, if applicable.

| 2025                                    | Opening<br>Balances | Receipts<br>from MOE | Payments         | BOT<br>Contribution/<br>Transfers | Closing<br>Balances |
|---|---------------------|----------------------|------------------|-----------------------------------|---------------------|
|   | \$                  | \$                   | \$               | \$                                | \$                  |
| Playground Equipment Project(cancelled) | (891)               |                      |                  | 891                               | -                   |
| Roof Replacement(216839)                | 49,343              | (49,343)             |                  |                                   | -                   |
| Blocks 1,3,9 & 11 Storm Damage(246722)  | 3,611               | (3,611)              |                  |                                   | -                   |
| Convert Gym to Learning Area(247951)    | 83,693              |                      | -                | (83,693)                          | -                   |
| 5YA Heat Pumps 2025                     | (3,260)             |                      |                  | 3,260                             | -                   |
| 5YA Block 5 Refurbishment               | (5,169)             |                      |                  |                                   | (5,169)             |
| 5YA Block 9 Refurbishment (Cancelled)   | (3,000)             |                      |                  | 3,000                             | -                   |
| 5YA Roof Project(252026)                | (49,525)            | 225,000              | (200,279)        |                                   | (24,804)            |
| Edgewater Fire Alarm(252037)            |                     | 15,000               | (20,330)         |                                   | (5,330)             |
| MOE Roofing Stage 2(255005)             |                     | 250,000              | (178,429)        |                                   | 71,571              |
| MOE Fire Egress pathway(252036)         |                     | 90,000               | (41,729)         |                                   | 48,271              |
| MOE Cladding (9,10,11)(252028)          |                     | 10,000               | (2,080)          |                                   | 7,920               |
| MOE Block 12 Doors & Carpet(252029)     |                     | 46,800               | (33,204)         |                                   | 13,596              |
| MOE Window & Door safety glass(252039)  |                     | 90,000               | (24,415)         |                                   | 65,585              |
| MOE 5YA Drainage(252040)                |                     |                      | (5,475)          |                                   | (5,475)             |
| MOE Outdoor Learning Area(252042)       |                     |                      | (23,590)         |                                   | (23,590)            |
| MOE Sensory Hut(259048)                 | -                   | -                    | (16,700)         |                                   | (16,700)            |
| Totals                                  | <u>74,802</u>       | <u>673,846</u>       | <u>(546,231)</u> | <u>(76,542)</u>                   | <u>125,875</u>      |

#### Represented by:

|   |          |
|---|----------|
| Funds Held on Behalf of the Ministry of Education | 206,943  |
| Funds Receivable from the Ministry of Education   | (81,068) |

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

| 2024                                    | Opening<br>Balances<br>\$ | Receipts<br>from MOE<br>\$ | Payments<br>\$   | Board<br>Contributions<br>/ Transfers<br>\$ | Closing<br>Balances<br>\$ |
|---|---------------------------|----------------------------|------------------|---|---------------------------|
| Portacom Refurbishment                  | 250                       | -                          | -                | (250)                                       | -                         |
| Heating/Lighting/Electrical Upgrade     | 6,007                     | -                          | (6,007)          | -   | -                         |
| Blocks 1,3,3a,9,11 Mould Remediation    | -                         | 495,524                    | (495,524)        | -   | -                         |
| Playground Equipment Project(cancelled) | (891)                     | -                          | -                | -   | (891)                     |
| Roof Replacement(216839)                | 185,238                   | -                          | (135,895)        | -   | 49,343                    |
| Blocks 1,3,9 & 11 Storm Damage(246722)  | (10,342)                  | 28,634                     | (14,681)         | -   | 3,611                     |
| Convert Gym to Learning Area(247951)    | -                         | 86,221                     | (2,528)          | -   | 83,693                    |
| 5YA Heat Pumps 2025                     | -                         | -                          | (3,260)          | -   | (3,260)                   |
| 5YA Block 5 Refurbishment               | -                         | -                          | (5,169)          | -   | (5,169)                   |
| 5YA Block 9 Refurbishment (Cancelled)   | -                         | -                          | (3,000)          | -   | (3,000)                   |
| 5YA Roof Project(252026)                | -                         | -                          | (49,525)         | -   | (49,525)                  |
| <b>Totals</b>                           | <b>180,262</b>            | <b>610,379</b>             | <b>(715,589)</b> | <b>(250)</b>                                | <b>74,802</b>             |

### Represented by:

|   |          |
|---|----------|
| Funds Held on Behalf of the Ministry of Education | 136,647  |
| Funds Receivable from the Ministry of Education   | (61,845) |

### 15. Related Party Transactions

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

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

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 16. Remuneration

#### Key management personnel compensation

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

|   | <b>2025</b>   | <b>2024</b>   |
|---|---------------|---------------|
|   | <b>Actual</b> | <b>Actual</b> |
|   | <b>\$</b>     | <b>\$</b>     |
| <i>Board Members</i>                        |               |               |
| Remuneration                                | 4,080         | 4,245         |
| <br>  |               |               |
| <i>Leadership Team</i>                      |               |               |
| Remuneration                                | 1,473,130     | 1,396,032     |
| Full-time equivalent members                | 10            | 10            |
| <br>  |               |               |
| Total key management personnel remuneration | 1,477,210     | 1,400,277     |

There are 8 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal

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

|  | <b>2025</b>   | <b>2024</b>   |
|--|---------------|---------------|
|  | <b>Actual</b> | <b>Actual</b> |
|  | <b>\$000</b>  | <b>\$000</b>  |
| Salaries and Other Short-term Employee Benefits: |               |               |
| Salary and Other Payments                        | 210-220       | 200-210       |
| Benefits and Other Emoluments                    | 5-10          | 5-10          |
| Termination Benefits                             | -             | -             |

#### Other Employees

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

| <b>Remuneration</b> | <b>2025</b>       | <b>2024</b>       |
|---------------------|-------------------|-------------------|
| <b>\$000</b>        | <b>FTE Number</b> | <b>FTE Number</b> |
| 100-110             | 29.00             | 30.00             |
| 110-120             | 15.00             | 6.00              |
| 120-130             | 5.00              | 5.00              |
| 130-140             | 3.00              | 6.00              |
| 140-150             | 0.00              | 4.00              |
| 150-160             | 3.00              | 0.00              |
|                     | 55.00             | 51.00             |

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

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 17. 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<br>Actual | 2024<br>Actual |
|------------------|----------------|----------------|
| Total            | -              | -              |
| Number of People | -              | -              |

### 18. 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.

### 19. Commitments

#### (a) Capital Commitments

At 31 December 2025, the Board did had capital commitments of \$250,238 (2024:\$Nil) as a result of entering into the

| Contract Name               | Contract Amount<br>\$ | Spent to Date<br>\$ | Remaining<br>Capital<br>Commitment<br>\$ |
|-----------------------------|-----------------------|---------------------|--|
| MOE Roofing Stage 2(255005) | 343,055               | 92,817              | 250,238                                  |
| <b>Total</b>                |                       |                     | <b>250,238</b>                           |

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

#### (b) Operating Commitments

As at 31 December 2025, the Board has not entered into any operating contracts.

# Sommerville School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 20. 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<br>Actual   | 2025<br>Budget<br>(Unaudited) | 2024<br>Actual   |
|---|------------------|-------------------------------|------------------|
|   | \$               | \$                            | \$               |
| Cash and Cash Equivalents                         | 1,323,284        | 114,509                       | 340,954          |
| Receivables                                       | 1,121,288        | 1,054,300                     | 1,071,490        |
| Investments - Term Deposits                       | 6,162,227        | 5,848,935                     | 5,848,935        |
| Total financial assets measured at amortised cost | <u>8,606,799</u> | <u>7,017,744</u>              | <u>7,261,379</u> |

#### Financial liabilities measured at amortised cost

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| Payables   | 1,701,689        | 1,526,500        | 1,525,902        |
| Finance Leases   | 112,903          | 85,000           | 83,351           |
| Total financial liabilities measured at amortised cost | <u>1,814,592</u> | <u>1,611,500</u> | <u>1,609,253</u> |

### 21. Events After Balance Date

On 11 February 2026, the School has obtained consent for Board funded contribution towards property project of a total of \$4,850,000 (including GST).

### 22. 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 Sommerville School's Financial Statements

For the Year Ended 31 December 2025

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

#### Opinion

In our opinion the financial statements:

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

Our audit was completed on 26 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 on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to close or merge the School, or has no realistic alternative but to do so.

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation and analysis of the school's Students' Progress and Achievement, How the School has given Effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

### **Independence**

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

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



**Myriam Gros**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Auckland, New Zealand



# Statement of KiwiSport funding

31 March 2026

### **Kiwisport Statement for 2025**

KiwiSport is a Government funding initiative that promotes sport and increases students' participation in sport from Y1 to Y13. In 2025 the Ministry of Education provided direct funding to Sommerville School of \$7,900.61 for Kiwisport's objectives.

This funding enabled 100% of our students, within the above year levels, to participate in a variety of physical activities suited to their diverse and complex needs, including swimming, basketball, tennis and futsal. Resources were also purchased for at school activities including sports equipment, sensory play items and SNAG golf kits.

Sincerely

Belinda Johnston  
**Tumuaki-Principal**