HOKOWHITU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	2365
Principal:	Reece Hawkins
School Address:	227 Albert Street
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Accountant / Service Provider: Education Services — Dedicated to your school

HOKOWHITU SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Hokowhitu School

Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Scott Shere
Full Name of Presiding Member

Signature of Presiding Member

17/6/26
Date

Reece Daniel Hawkins
Full Name of Principal

Signature of Principal

17/6/2026
Date

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

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	3,954,386	3,498,268	3,703,739
Locally Raised Funds	3	73,914	90,100	131,446
Interest		36,170	25,000	53,891
Total Revenue		4,064,470	3,613,368	3,889,076
Expense				
Locally Raised Funds	3	45,774	32,000	59,210
Learning Resources	4	3,084,727	2,793,258	2,880,969
Administration	5	164,175	144,216	148,046
Interest		2,153	1,600	1,829
Property	6	677,250	724,901	842,365
Loss on Disposal of Property, Plant and Equipment		1,182	-	-
Total Expense		3,975,261	3,695,975	3,932,419
Net Surplus / (Deficit) for the year		89,209	(82,607)	(43,343)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		89,209	(82,607)	(43,343)

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

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Hokowhitu School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		1,680,666	1,724,890	1,722,134
Total comprehensive revenue and expense for the year		89,209	(82,607)	(43,343)
Contribution - Furniture and Equipment Grant		16,741	-	1,875
Equity at 31 December		1,786,616	1,642,283	1,680,666
Accumulated comprehensive revenue and expense		1,786,616	1,642,283	1,680,666
Equity at 31 December		1,786,616	1,642,283	1,680,666

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.

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Hokowhitu School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	157,671	90,351	171,312
Accounts Receivable	8	295,955	223,717	245,462
GST Receivable		11,798	30,179	38,533
Prepayments		27,465	9,215	21,331
Inventories	9	3,090	2,302	2,415
Investments	10	607,168	574,718	574,232
Funds Receivable for Capital Works Projects	17	132,841	-	18,230
		1,235,988	930,482	1,071,515
Current Liabilities				
Accounts Payable	12	278,208	259,665	270,053
Revenue Received in Advance	13	4,359	13,600	614
Provision for Cyclical Maintenance	14	62,331	40,979	77,840
Finance Lease Liability	15	11,804	13,360	12,274
Funds held in Trust	16	-	-	(305)
Funds held for Capital Works Projects	17	9,988	-	-
Funds held on behalf of PLC Cluster	18	513	2,107	1,248
Funds held on behalf of LSC Learning Support Co-ordinat	19	1,485	4,377	3,716
		368,688	334,088	365,440
Working Capital Surplus/(Deficit)		867,300	596,394	706,075
Non-current Assets				
Property, Plant and Equipment	11	962,957	1,148,080	985,154
		962,957	1,148,080	985,154
Non-current Liabilities				
Provision for Cyclical Maintenance	14	18,422	70,914	-
Finance Lease Liability	15	25,219	31,277	10,563
		43,641	102,191	10,563
Net Assets		1,786,616	1,642,283	1,680,666
Equity		1,786,616	1,642,283	1,680,666

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

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Hokowhitu School
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		873,741	834,140	835,958
Locally Raised Funds		77,627	66,100	112,333
International Students		-	24,000	14,774
Goods and Services Tax (net)		26,735	-	(8,354)
Payments to Employees		(399,780)	(442,732)	(406,568)
Payments to Suppliers		(433,647)	(733,402)	(612,067)
Interest Paid		(2,153)	(1,600)	(1,829)
Interest Received		40,560	25,000	61,039
Net cash from/(to) Operating Activities		183,083	(228,494)	(4,714)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(58,654)	(82,000)	(200,040)
Purchase of Investments		(32,935)	-	-
Proceeds from Sale of Investments		-	300,000	300,486
Net cash from/(to) Investing Activities		(91,589)	218,000	100,446
Cash flows from Financing Activities				
Furniture and Equipment Grant		16,741	-	1,875
Finance Lease Payments		(10,123)	(16,415)	(8,786)
Funds Administered on Behalf of Other Parties		(111,753)	-	(34,769)
Net cash from/(to) Financing Activities		(105,135)	(16,415)	(41,680)
Net increase/(decrease) in cash and cash equivalents		(13,641)	(26,909)	54,052
Cash and cash equivalents at the beginning of the year	7	171,312	117,260	117,260
Cash and cash equivalents at the end of the year	7	157,671	90,351	171,312

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.

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Hokowhitu School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 24b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

h) Inventories
Inventories are consumable items held for sale and are comprised of clothing. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

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

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

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

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.
Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

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

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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:

Building Improvements	10-35 years
Furniture and Equipment	5-15 years
Information and Communication Technology	3-5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The School carries out painting maintenance of the whole school over a 7 to 17 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

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2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	899,993	840,140	856,774
Teachers' Salaries Grants	2,605,053	2,210,515	2,364,434
Use of Land and Buildings Grants	437,643	447,613	477,145
Other Government Grants	11,697	-	5,386
	3,954,386	3,498,268	3,703,739

3. Locally Raised Funds

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue			
Donations and Bequests	1,788	-	20,037
Fees for Extra Curricular Activities	32,507	37,000	44,032
Trading	4,161	4,000	4,524
Fundraising and Community Grants	4,000	2,000	9,968
Other Revenue	31,458	23,100	38,111
International Student Fees	-	24,000	14,774
	73,914	90,100	131,446
Expense			
Extra Curricular Activities Costs	44,432	30,000	54,514
Trading	1,342	2,000	5,218
Other Locally Raised Funds Expenditure	-	-	(625)
International Student - Other Expenses	-	-	103
	45,774	32,000	59,210
Surplus for the year Locally Raised Funds	28,140	58,100	72,236

The school received a grant from the TG Macarthy Trust for $4,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	60,725	100,000	88,557
Employee Benefits - Salaries	2,895,694	2,549,628	2,648,648
Staff Development	13,339	25,500	12,749
Depreciation	107,570	112,430	127,037
Other Learning Resources	206	500	153
Equipment Repairs	-	200	136
Information And Communication Technology	7,193	5,000	3,689
	3,084,727	2,793,258	2,880,969

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5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	9,871	9,871	9,498
Board Fees and Expenses	27,143	20,800	21,956
Operating Leases	87	-	87
Other Administration Expenses	23,531	26,800	19,666
Employee Benefits - Salaries	72,583	64,770	76,002
Insurance	15,610	9,000	10,472
Service Providers, Contractors and Consultancy	15,350	12,975	10,365
	164,175	144,216	148,046

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	75,738	76,000	73,921
Cyclical Maintenance	22,913	30,939	138,660
Heat, Light and Water	36,189	36,000	31,407
Rates	6,729	8,000	6,266
Repairs and Maintenance	49,050	72,500	63,644
Use of Land and Buildings	437,643	447,613	477,145
Employee Benefits - Salaries	37,065	38,849	38,688
Other Property Expenses	11,923	15,000	12,634
	677,250	724,901	842,365

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	157,671	90,351	171,312
Cash and cash equivalents for Statement of Cash Flows	157,671	90,351	171,312

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

Of the $157,671 Cash and Cash Equivalents $14,347 is subject to restrictions for the following reasons:

- $9,988 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 17.
- $4,359 of Revenue Received in Advance is held by the school, as disclosed in note 13.
- $14,428 Retentions for roof re-pitching is held by the school.
- $1,998 of cluster funds are held by the school, as disclosed in notes 18 & 19 .

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8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	11,492	9,316	-
Receivables from the Ministry of Education	18,488	-	4,029
Interest Receivable	11,259	22,797	15,649
Teacher Salaries Grant Receivable	254,716	191,604	225,784
	295,955	223,717	245,462
Receivables from Exchange Transactions	23,119	32,113	15,649
Receivables from Non-Exchange Transactions	272,836	191,604	229,813
	295,955	223,717	245,462

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Clothing	3,090	2,302	2,415
	3,090	2,302	2,415

10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	607,168	574,718	574,232
Total Investments	607,168	574,718	574,232

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11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	757,621	-	-	-	(43,799)	**713,822**
Furniture and Equipment	100,677	36,828	(926)	-	(17,680)	**118,899**
Information and Communication Technology	81,767	13,659	(256)	-	(30,373)	**64,797**
Leased Assets	18,713	28,143	-	-	(11,935)	**34,921**
Library Resources	26,376	7,925	-	-	(3,783)	**30,518**
	985,154	86,555	(1,182)	-	(107,570)	**962,957**

The net carrying value of equipment held under a finance lease is $34,921 (2024: $18,713)

Restrictions

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

	2025 Cost or Valuation $	2025 Accumulated Depreciation $	2025 Net Book Value $	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $
Building Improvements	1,055,889	(342,067)	**713,822**	1,088,363	(330,742)	**757,621**
Furniture and Equipment	546,575	(427,676)	**118,899**	581,724	(481,047)	**100,677**
Information and Communication Technology	321,107	(256,310)	**64,797**	307,910	(226,143)	**81,767**
Leased Assets	93,157	(58,236)	**34,921**	65,013	(46,300)	**18,713**
Library Resources	97,457	(66,939)	**30,518**	89,532	(63,156)	**26,376**
	2,114,185	(1,151,228)	**962,957**	2,132,542	(1,147,388)	**985,154**

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12. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	10,389	40,830	32,050
Accruals	9,871	5,745	9,498
Banking Staffing Overuse	-	10,630	-
Employee Entitlements - Salaries	254,716	196,649	225,784
Employee Entitlements - Leave Accrual	3,232	5,811	2,721
	278,208	259,665	270,053
Payables for Exchange Transactions	278,208	259,665	270,053
	278,208	259,665	270,053

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue in Advance Camp	80	130	-
Family Accounts Revenue in Advance	4,279	4,855	614
Grants in Advance - Ministry of Education	-	8,615	-
	4,359	13,600	614

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	77,840	80,954	111,893
Increase/(decrease) to the Provision During the Year	22,913	30,939	143,444
Use of the Provision During the Year	(20,000)	-	(177,497)
Provision at the End of the Year	80,753	111,893	77,840
Cyclical Maintenance - Current	62,331	40,979	77,840
Cyclical Maintenance - Non current	18,422	70,914	-
	80,753	111,893	77,840

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan / painting quotes.

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15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	14,332	13,360	13,723
Later than One Year	28,289	31,277	11,549
Future Finance Charges	(5,598)	-	(2,435)
	37,023	44,637	22,837
Represented by			
Finance lease liability - Current	11,804	13,360	12,274
Finance lease liability - Non current	25,219	31,277	10,563
	37,023	44,637	22,837

16. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	-	-	(305)
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	-	-	(305)

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

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

2025	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Roof Repitching	237663	(18,230)	363,483	(478,094)	-	(132,841)
Wall Coverings & Lighting Upgrade	237892	-	120,977	(110,989)	-	9,988
Totals		(18,230)	484,460	(589,083)	-	(122,853)
Represented by:						
Funds Held on Behalf of the Ministry of Education						9,988
Funds Receivable from the Ministry of Education						(132,841)

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
SIP/LSC Combined & Toilet Upgrade	218530	(36,524)	36,524	-	-	-
Roof Repitching	237663	54,195	-	(72,425)	-	(18,230)
Totals		17,671	36,524	(72,425)	-	(18,230)
Represented by:						
Funds Held on Behalf of the Ministry of Education						-
Funds Receivable from the Ministry of Education						(18,230)

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18. Funds held on behalf of PLC Cluster

Hokowhitu School is the lead school funded by the Ministry of Education to provide services to its cluster of schools.

	2025 Actual $	2025 Budget $	2024 Actual $
Funds Held at Beginning of the Year	1,247	2,107	2,107
Total funds received	1,247	2,107	2,107
Funds Spent on Behalf of the Cluster	734	-	859
Funds remaining	513	2,107	1,248
Funds Held at Year End	513	2,107	1,248

19. Funds held on behalf of LSC Learning Support Co-ordinat

Hokowhitu School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Funds Held at Beginning of the Year	3,716	4,377	4,377
Funds Received from Cluster Members			
Funds Received from MOE	1,478	-	-
Total funds received	5,194	4,377	4,377
Funds Spent on Behalf of the Cluster	3,709	-	661
Funds remaining	1,485	4,377	3,716
Funds Held at Year End	1,485	4,377	3,716

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20. Related Party Transactions

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

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

21. Remuneration

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,585	3,585
Leadership Team		
Remuneration	981,538	506,162
Full-time equivalent members	8.00	4.00
Total key management personnel remuneration	985,123	509,747

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	-	-

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	7.00	4.00
110 - 120	6.00	3.00
120 - 130	1.00	0.00
	14.00	7.00

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

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22. Compensation and Other Benefits Upon Leaving

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

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

23. 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.

24. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of $37,311 (2024: $626,394) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Roof Repitching	148,300
Wall Coverings & Lighting Upgrade	-110,989
Total	**37,311**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

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

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25. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	157,671	90,351	171,312
Receivables	295,955	223,717	245,462
Investments - Term Deposits	607,168	574,718	574,232
Total financial assets measured at amortised cost	1,060,794	888,786	991,006

Financial liabilities measured at amortised cost

Payables	278,208	259,665	270,053
Finance Leases	37,023	44,637	22,837
Total financial liabilities measured at amortised cost	315,231	304,302	292,890

26. Events After Balance Date

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

BDO MANAWATU Marked for Identification Purposes AUDIT

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Hokowhitu School (the School). The Auditor-General has appointed me, Michael Smit, using the staff and resources of BDO Manawatu Audit Limited, to carry out the audit of the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 21 June 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

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

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

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

Independence

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

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

Michael Smit
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand

Education Services
Dedicated to your school

Hokowhitu School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Philip Steer	Presiding Member	Elected	Sep 2028
Lin Dixon	Principal	ex Officio	Feb 2026
Tim Foss	Parent Representative	Elected	Sep 2025
Rachel Buckley	Parent Representative	Elected	Sep 2025
Ewan Westergaard	Parent Representative	Elected	Sep 2028
Viliami Tosi	Parent Representative	Elected	Sep 2028
Scott Sherer	Parent Representative	Elected	Sep 2028
Natasha Thronton	Parent Representative	Elected	Sep 2028
Reece Hawkins	Staff Representative	Elected	Sep 2025

Education Services
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Hokowhitu School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $6,142 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Hokowhitu School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Statement of Variance 2025: Progress against targets - **Numeracy Focus**

Strategic Goal 1:
Ensuring all ākonga gain confidence and experience success in literacy and numeracy.

Annual Target/Goal: To become confident teachers of the refreshed NZ mathematics curriculum .				
Actions	**Outcomes & Impact** - What did we achieve? *What were the outcomes of our action? What impact did our actions have?*	**Evidence** - *This is the source of information the board used to determine those outcomes.*	**Reason for any difference** (variances) between the target and the outcomes. *Think about both where you have exceeded your target or not yet met them.*	**Planning for next year - where to next.** *What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
ACTION 1: Advertise and appoint a Maths WST (Within School Teacher - Kāhui Ako).	Successfully appointed a WST to lead school-wide development and the integration of Oxford resources.	WST led staff development and resource rollout.	Significant mid-year shifts in government curriculum policy required a mid-course review of our internal PD.	Continue building teacher capability regarding the new progression structures.
ACTION 2: Develop a maths leadership team focused on implementing the refreshed curriculum.	Staff knowledge of the new curriculum grew steadily, and delivery began across all levels.	Lead staff meetings and professional workshops on the Oxford resource.	Ongoing changes to the structure and expectations of the NZ Math Curriculum.	The curriculum was updated again in Oct. 2026 will focus on embedding the latest version.
ACTION 3: Select and order the most appropriate MOE-approved maths resources.	Following a review by the WST, the school adopted the Oxford resource as the primary support tool.	Oxford resources are now integrated into most classroom "kete" (programmes).	Year 0–1 opted for "Number Agents" rather than Oxford to better suit junior developmental needs.	Fully integrate resources; Year 1 to begin transitioning into the Oxford resource.
ACTION 4: Participate in Kāhui Ako PLD days focused on the new	- Participated in initial MOE provider sessions; later transitioned to internal PLD	Attendance records for MOE PLD Day 1 and Kāhui Ako WST workshops.	Government changes to curriculum structure led us to customize the final PLD	Apply for Ministry-funded PLD for Term 2 onwards; engage with the cluster for

curriculum.	to better target school-specific needs.		sessions for better relevance.	collaborative learning.
ACTION 5: Monitor ākonga progress against the refreshed curriculum.	A notable 8.3% decrease in students achieving "At or Above" expectations compared to 2024.	2024 EOY:Below: 15.7%At/Above: 84.3%2025 EOY:Below: 24.2%At/Above: 75.8%	The drop in achievement levels is largely attributed to the release of new, more rigorous progression indicators late in the year.	Continue PAT testing; implement staff training for the SMART assessment tool; launch math intervention programmes.

Statement of Variance 2025: Progress against targets - **Literacy Focus**

Strategic Goal 1: Ensuring all ākonga gain confidence and experience success in literacy and numeracy.

Annual Target/Goal: To better meet the learning needs of ākonga across the kura who are meeting expectations in reading, however their achievement in writing is lower.

Actions	**Outcomes & Impact** - What did we achieve? *What were the outcomes of our action? What impact did our actions have?*	**Evidence** - *This is the source of information the board used to determine those outcomes.*	**Reason for any difference** (variances) between the target and the outcomes. *Think about both where you have exceeded your target or not yet met them.*	**Planning for next year - where to next.** *What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
ACTION 1: Identify and monitor focus students (those below in Writing but succeeding in Reading).	**36%** of target students moved from 'Below' to 'At' expectation. Years 2 and 6 saw the most significant shifts (over 50%).	School-wide moderation; PAT testing; teacher OTJs against NZ Curriculum indicators.	Variances in achievement were linked to the need for greater school-wide consistency in writing pedagogy.	Implement staff PD for the **SMART** assessment tool; develop robust, consistent Tier 2 intervention programmes.

ACTION 2: Structured Literacy PLD for Year 4–6 teachers.	10 teachers completed 3 days of intensive training with **Liz Kane Literacy**, followed by ongoing mentoring.	Certificates of completion; coaching/review logs; classroom observations.	Ensuring new staff are onboarded effectively to maintain consistency across all year levels.	Enroll new teachers in Structured Literacy PLD; investigate and implement **SRSD** (Self-Regulated Strategy Development) in Phase 2.
ACTION 3: Develop a Literacy Leadership Team to ensure systematic, cohesive delivery.	A clear, shared direction for Structured Literacy is now established across all phases of the school.	Updated Shared Drive; updated **Teaching & Learning Handbook** aligned with the refreshed English curriculum.	The handbook requires ongoing updates to stay aligned with the evolving NZ Curriculum.	Continue to adapt and review the Literacy section of the handbook as curriculum knowledge grows.
ACTION 4: Establish Writing-focused Professional Learning Groups (PLGs).	Regular, cross-level PLGs (Y1–6) fostered a collective responsibility for student outcomes and shared best practices.	PLG meeting minutes and teacher reflections (established Feb 2025).	The mixed-level format successfully encouraged the flow of ideas between junior and senior school teachers.	Maintain PLG groups for 2026 with a continued focus on current literacy targets.