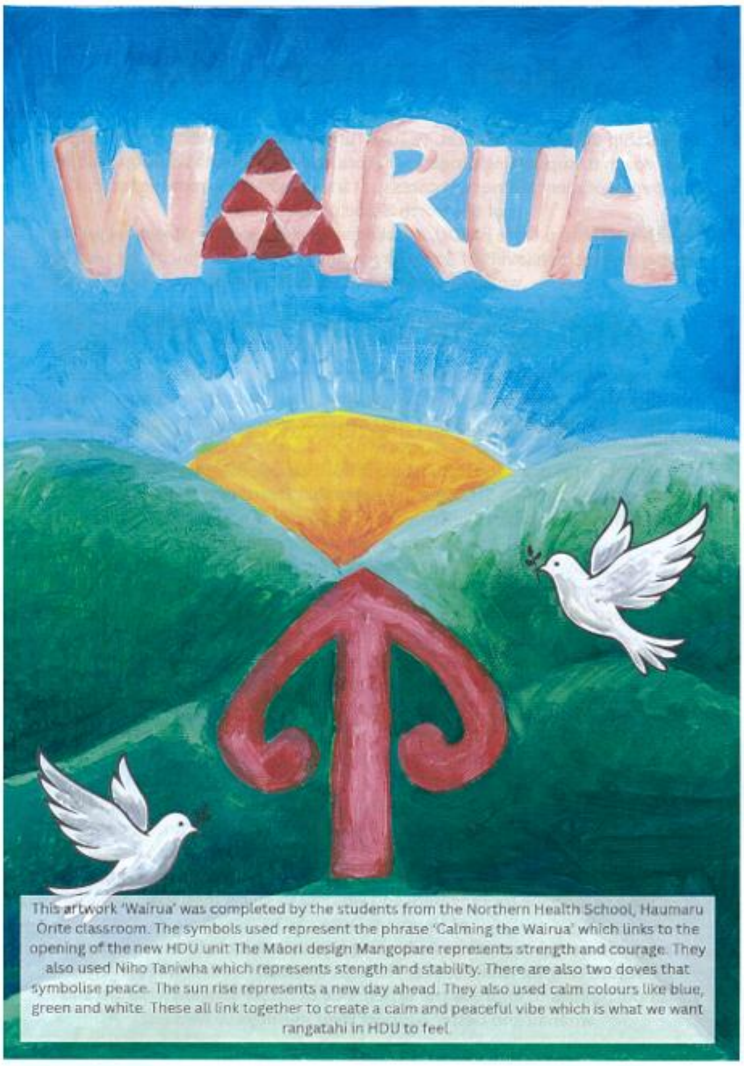
Northern Health School
Te Kura Āwhina Ora o te Raki

ANNUAL REPORT AND FINANCIAL STATEMENTS 2025



Whāia te iti kahurangi, ki te tuohu koe, me he maunga teitei

Seek the treasure of your heart, if you bow down, let it be to a lofty mountain

For NHS: In seeking our goals we strive and persevere, only bowing down to insurmountable obstacles

School	Northern Health School
Ministry Number	1210
Principal	Richard Winder
Address	60 Khyber Pass Road, Grafton Auckland 1023
Postal Address	Private Bag 99907, Newmarket, Auckland 1149
Phone	09 520 3531
Email	admin@nhs.school.nz

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OUR SCHOOL

Northern Health School is one of three special state schools set up by the Ministry of Education to provide education support for students with high health needs. Our geographic region stretches from Ohakune to North Cape, including New Plymouth and Gisborne and areas to the south of both cities.

OUR SERVICE

Once a student is admitted to our roll, our teachers develop an ILP (individual learning plan) in consultation with the student, the student's regular teacher, parents, medical personnel and any other relevant people.

Students remain on the roll of their regular school while receiving assistance from NHS personnel. In most cases we also assist students with transition back to school as their medical situation improves.

We work with students in hospital, in their homes and in our own student support centres based at our various units. During the student's transition back to school process, we will sometimes work with them in their regular classroom for short periods in association with their class teacher.

ELIGIBILITY

Students from years 1–14 who have been, or are expected to be, away from their regular school because of serious illness can receive support from Northern Health School teachers. If a student is not in hospital, application for admission must be supported by a medical certificate from a registered medical practitioner.

ENQUIRIES

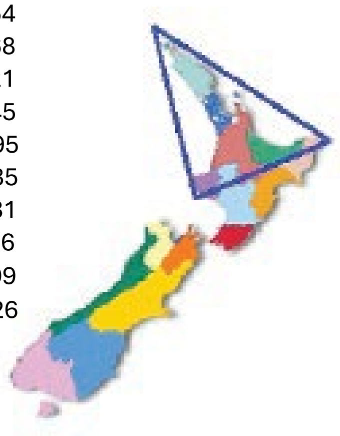
Our Auckland office can be contacted by telephone on 09 520 3531 or, if you are out of Auckland, on freephone 0800 153 002. Our postal address is Private Bag 99907, Newmarket, Auckland 1149. Our email address is admin@nhs.school.nz. Each of our units can be contacted by telephone as listed below.

LOCATION

Our administrative base is located at 60 Khyber Pass Road, Grafton, Auckland and our principal and one of our deputy principals work from this office. Our school extends across 20 locations, with two units based in major hospitals, some on the sites of local schools and others in commercial premises leased by the Ministry of Education. Most of our units include a student support centre where teachers can work with individuals or groups.

We have staff located at:

Auckland	60 Khyber Pass Road, Grafton	(09) 520 3531 or 0800 153 002
Auckland	Ahutoetoe Unit, c/- Ahutoetoe School, Wainui	(09) 520 7707
Auckland	Auckland North Unit, Apollo Drive, Rosedale	(09) 520 7750
Auckland	Auckland Central Unit, Khyber Pass, Grafton	(09) 520 3531
Auckland	Auckland West Unit, Henderson, Auckland	(09) 520 3531
Auckland	Auckland South Unit, c/- Kauri Flats School, Takanini	(09) 250 4567
Auckland	Haumaru Ōrite, Auckland Hospital	(09) 307 4949 ext 22515
Auckland	Ronald McDonald House, Auckland Hospital	(09) 303 1365 ext 866
Auckland	Starship, Auckland Hospital	(09) 309 7869
Auckland	Wilson Centre, Takapuna	(09) 489 6526
Far North	Far North Unit, c/- Kaitaia Intermediate, Kaitaia	(09) 520 7709
Gisborne	Gisborne Unit, c/- Ilminster Intermediate, Gisborne	(06) 868 9754
Northland	Northland Unit, Walton Street, Whangarei	(09) 459 6068
Rotorua	Rotorua Unit, Hinemoa Street	(07) 343 9921
Taranaki	Taranaki Unit, c/- Devon Intermediate, New Plymouth	(06) 757 9245
Taupo	Taupo Unit, c/- Taupō Intermediate School, Taupō	(07) 378 5395
Tauranga	Tauranga Unit, Seventeenth Avenue, Tauranga South	(07) 578 2635
Thames	Thames Unit, c/- Thames South School	(09) 520 3531
Waikato	Waikato Unit, King Street, Frankton, Hamilton	(07) 839 0516
Cambridge	Waikato South Unit, 14 Wilson Street, Cambridge	(07) 280 7599
Whakatane	Whakatane Unit, c/- Whakatane Intermediate School	(07) 308 2526



PRESIDING BOARD MEMBER'S REPORT 2025

Northern Health School continued to accomplish a lot in 2025. Further progress was made towards achieving the school's strategic goals.

The school's strategic goals are:
MANA TANGATA being our key focus, which we see as developing self-esteem through contributing.

1. NHS gives effect to te Tiriti, leading to equitable access and outcomes for ākonga / students.
2. Goals and aspirations of ākonga / students and whānau / families inform the learning.
3. Ākonga / students experience and celebrate progress in learning and improved hauora.
4. Ākonga / students' transition is planned for, supported and enabled.

AKO WHAKATERE, being our second key focus which supports Mana Tangata. We see this as accelerated learning.

5. Community and NHS whānau / family engagement and consultation (local curriculum, Individual Learning Plans, iwi and local relationships).
6. Leaders, teachers and ākonga / students explore initiatives and seize opportunities that add value and support to our ākonga / students and staff.

Northern Health School staff have again consistently provided laudably high levels of care and service to vulnerable students whose improved learning outcomes are conspicuously evident. Their hard work and achievements warrant recognition and acknowledgement by the board.

Likewise with the Education Review Office which undertook a comprehensive review midway through 2025. In its report, ERO stated that:

- The Northern Health School supports learners to successfully engage in learning and transitions back into school and access future vocational pathways.
- Leaders foster and sustain a culture committed to high quality teaching and learning to promote positive outcomes for learners.
- Learners benefit from effective teaching practice that improves progress against their individual learning plan goals.
- Learners experience a caring, collaborative, inclusive environment where individual wellbeing and engagement in learning is the priority.

While fluctuating throughout the year, Northern Health School enrolment numbers continued to increase. By the end of 2025 this was 1,913 with the average weekly roll being 1,595. That this roll growth was effectively managed demonstrates the efforts of many, particularly the principal, executive team and unit leaders.

Governance of the school is in the hands of a board appointed by the Minister of Education. Additionally, there are some board members who are co-opted. I would like to acknowledge and thank board members for their efforts, wisdom and strategic oversight. These help Northern Health School staff continue to make a positive difference to their students - young people who, in spite of health-related learning obstacles, are able to continue with their learning.

John Huston
Presiding Member
Northern Health School

STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	*The school has a health and safety structure where each Unit has regular meetings to review and improve health and safety.* *Issues and items identified are, where possible mitigated.* *The school has a range of policies in this area.* *Staff within the school undertake health and safety training.* *The Board undertakes annual analysis of risks and mitigations, including for natural disasters.* *The Board receives reports of incidents and health and safety issues identified by each unit once a term.*
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	*The school has policy in this area and staff involved in recruitment and selection follow a process designed to create equal opportunities for all applicants, following a fair and equitable process.*
How do you practise impartial selection of suitably qualified persons for appointment?	*The school has documented processes around shortlisting, reference checking and interviewing for positions. Particular skills are identified for each role, which may include specific process related skills, subject capability and cultural awareness. The senior leadership team are often involved in local selection for roles and work to develop selection skills including impartiality.*
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	*The school has a strong focus on cultural capability which starts with our strategic plan and with the employment of staff who have specific skills and responsibilities in this area. The school has appointed a pou ahurea to support leadership and support across the school; a kaiawhina and kaiako maori to work across the whole school to support akonga from maori immersion kura.* *The school recognises staff with specific skills and has a flexible approach to leave related to the needs of Maori staff.*

How have you enhanced the abilities of individual employees?	*The school has a three tier approach to Professional learning, This is provided through school-wide initiatives, local unit based learning and individual opportunities for development.* *All staff are required to have professional learning goals and to show progress in this area through their PGC process.*
How are you recognising the employment requirements of women?	*The school staff are mostly women apart from 25 men; all the leadership team are female with two male leaders and empowered to meet the needs of women*
How are you recognising the employment requirements of persons with disabilities?	*Through each building design and the fit-out process.* *At an individual level, staff specific needs are identified, and support provided as required.*

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	**YES**	**NO**
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

TE TIRITI O WAITANGI AND KIWISPORT REPORT

Te Tiriti o Waitangi

During the 2025 school year, the Northern Health School worked to enact *Te Tiriti o Waitangi* in the following ways:

- To meet the Strategic Plan Goal Two, "build community partnerships to give effect to *Te Tiriti o Waitangi*" the school engaged with an external partner to implement environmental scans and action guides to support engagement with local iwi, hapū, Māori community groups, and ākonga and their whānau.
- The Board funded a project that strengthened the partnership between a unit and the local Māori community which highlighted the cultural strengths of ākonga Māori supported by the unit. Findings were shared with Unit Leaders across the school to encourage further projects of this kind.
- A kaiako and a kaiāwhina have been employed to support the teaching and learning of ākonga whose learning is centred in theTe Marautanga o Aotearoa Curriculum.
- A Pou Ahurea has been appointed to strengthen the cultural capabilities of all kaiako and kaimahi across the school with a particular focus on tīkanga and te reo Māori.
- The Curriculum Team embedded Culturally Responsive and Relational Pedagogy into all professional learning opportunities with a focus on Mātauranga Māori.
- Weekly staffing reports tracked the number of ākonga Māori and Fanau Pasifika on the school roll to help us monitor equity of access.
- We appointed a leader of Pasifika learning to support culturally responsive teaching and learning.
- We connected our Pasifika teachers and support staff to gather their ideas around a Pasifika consultation to take place in 2026.
- We trialled the use of an online learning platform to support staff to upskill in their use of *te reo māori me ōna tīkanga*.
- Several units implemented the Manaaki Marae learning programme in partnership with Te Kura, which strengthens ākonga understanding of tikanga Māori. The findings were shared with leaders across the school to encourage greater uptake.
- The Board confirmed its commitment to *Te Tiriti o Waitangi* to all staff across the school.

Kiwisport Report 2025

The school has spent $12,362.93 out of a budget of $43,503.40. As NHS students are too unwell to attend their regular school, many of them are also too unwell to participate in sporting activities.

TŌ MĀTOU TAUAKI – MISSION STATEMENT

TE PUNA WHAKATIPU – A PLACE TO GROW AND THRIVE.

TŌ MĀTOU WHANONGA PONO – VALUES

TE MĀNAWANUI – COMMITMENT to learning and the learner.

NGĀKAU AROHA – COMPASSION inherent in all that we do.

MANA TUTUKI – ACHIEVEMENT through setting and achieving learner-centred goals.

NGĀKAU WHAKAUTE – RESPECT for Tangata Whenua, Te Tiriti, culture and diversity.

MANA TAURITE – EQUITY of opportunity for all learners.

TĀ MĀTOU KAUPAPA – PURPOSE

The learner is the reason and the focus of all we do.

Every learner is entitled to an education, no matter what their health condition is, where they live, or their aspirations.

The learners' voices and choices are central to everything.

High quality staff deliver consistency and cohesiveness across the school.

Whāia te iti kahurangi, ki te tuohu koe, me he maunga teitei.

Seek the treasure of your heart, if you bow down, let it be to a lofty mountain.

For NHS: In seeking our goals we strive and persevere, only bowing down to insurmountable obstacles.

ANALYSIS OF VARIANCE

Annual Target / Goal 1:

Improve student learning in literacy and mathematics by deepening understanding of and alignment with NZC/Te Mātaiaho up to phase 5.

(Supports strategic Goals 1, 2, 3, 6)

By the end of the year, we expect that:

- Teachers will develop efficacy in the delivery of NZC/Te Mātaiaho.
- Teachers will develop an understanding of how the science of learning connects to culturally responsive and reflective pedagogy.

Actions	Who is responsible?	How will we measure success?	Progress
1 a. Align our culturally responsive and reflective practice (CRRP) to models such as, Hikairo Schema/Russell Bishop's Teaching to the North-East/CPM/PILEs. 1 b. Lesson Study/Collaborative Inquiry based on either Mathematics or literacy learning. 1 c. Engagement in targeted WSPD and TODs. 1 d. Curriculum team facilitation of learning and support 1 e. UL hui support instructional leadership 1 f. Online/Regional PD offerings	Executive, Curriculum and Strategic teams. Unit Leaders, All teachers.	**Evidence of:** -Data of student learning outcomes in Mathematics and literacy -ILPs- evidence of comments on student learning, evidence of progress and achievement -CAA results -NCEA data -Observations -Use Te Amokura feedback at the unit and whole-school level to understand alignment with CRRP	**March 2025** MoE-funded maths resources were delivered across units (except a Numicon shortage). Kaiako signalled 2025 inquiry foci in Maths or English/Structured Literacy, and the school applied for MoE PLD in both. The Curriculum Team began exploring refreshed curriculum priorities (including formative assessment and acceleration) and planned to share learning via WSPD. The Cultural Team supported CRRP-aligned presentation design, and curriculum leaders undertook coaching PLD to strengthen their ability to support kaiako with delivery of the refreshed curriculum. **May 2025** WSPD delivered curriculum-team-led PLD in literacy and mathematics aligned to six NZC key areas, with explicit connections to CRRP. A feedback/evaluation process was being designed to assess impact and shape future PLD. MoE PLD funding for Maths (Years 0–8) and Structured Literacy was confirmed; provider selection work occurred and Coactive Education was engaged with an MoE-approved, context-specific approach. **June 2025** Feedback from WSPD was collected and shared with the Curriculum Team to

			shape content for upcoming Teacher Only Days (Week 9), designed to build kaiako content/pedagogical knowledge aligned to their inquiry foci. **July 2025** Teacher Only Day 1 was delivered (203 kaiako, multiple locations, 6 foci). Delivery included curriculum-team workshops plus external facilitation (MoE-funded and NHS-funded). Feedback was gathered to inform future curriculum support planning and delivery. **Sept 2025** MoE funding was secured for "day two" of the Maths PLD, and planning commenced for the second Teacher Only Day in Term 4. **Oct 2025** Teacher Only Day 2 (held 14 Oct) included MoE-funded face-to-face PLD (Auckland) and online sessions led by the curriculum team. Feedback was gathered to inform the design of 2026 TODs. **Nov 2025** Goal Attainment Scale work continued: ongoing testing and refinement based on feedback, including development of an emerging goal-setting framework.

Annual Target / Goal 1 summary

Work was progressed through delivery of key enabling actions, including MoE-funded mathematics resources (noting an identified shortage of Numicon), curriculum-led professional learning (WSPD and two Teacher Only Days), engagement of external providers, and ongoing curriculum-team work to strengthen alignment with NZC/Te Mātaiaho and culturally responsive and reflective practice. Feedback was gathered to inform future PLD and kaiako participated in Lesson Study/Collaborative Inquiry, with end-of-year evaluations being collated for later analysis.

Analysis of Variance

Evaluation processes are still being finalised, and the goal attainment scale/goal-setting framework remains under refinement, so consistent schoolwide implementation and measurable shifts in literacy and mathematics outcomes (as evidenced through agreed achievement data, ILPs, CAA/NCEA and observations) require further work.

Annual Target / Goal 2:
Build community partnerships to give effect to te Tiriti.
(Supports strategic goals 1, 2, 5, 6)

By the end of the year we expect that:

- We will have improved our community relationships leading to Māori, whānau and community partnerships for improved learning, systems and processes aimed at working alongside our communities.

Actions	Who is responsible?	How will we measure success?	Progress
2 a. Strengthen Unit relationships with Māori, whānau and community. 2 b. Develop partnerships so that learning programmes within the NHS reflect te ao and te reo Māori. 2c. Put into place recommendations from the Te Amokura project. 2 d. As a Board, make opportunities to meet with whānau, ākonga and our wider community. 2 e. Design a consultation process with Pasifika communities to inform future Strategic Plans.	NHS Board, Executive, Cultural and Strategic teams. Unit Leaders, All teachers.	• Evidence of dialogue between Unit teams and local Māori, whānau and community partners. • Curriculum data shows increased equity / consistency. • Evidence of equitable outcomes for Māori ākonga.	**March 2025** Following interviews/meetings with Te Amokura (across four regions, late 2024), the team synthesised learnings and set targeted next steps. Stage 1 work (including engagement with Māori staff and Auckland unit leaders to map current relationships) was underway, with completion planned by end of Term 1. **May 2025** Te Amokura began compiling regional environmental scans (local iwi info, strategic plans, contacts) and an engagement guide to help unit leaders build relationships. They also facilitated a Strategic Team discussion on the complexity of the Māori landscape in Tāmaki Makaurau, supported thinking about ILPs during the SMS transition, and prepared a proposal for continued support (monitoring strategic goals, iwi connections in key regions, and Māori recruitment into board-funded roles). **June 2025** Phase Two report was completed, highlighting ILPs as a key lever for improving Māori ākonga experience (with “must haves” identified), sharing engagement guidance/tools, and noting the environmental scan was still pending. Recommendations included establishing specialist roles to build internal capability and undertake strategic iwi liaison—leading to draft job descriptions (Kaiāko Māori, Kaiāwhina). A monitoring framework design meeting with Te Amokura was scheduled.

			July 2025 Environmental scans were completed and shared with the Executive Team across multiple regions, providing collated regional insights (boundaries, iwi descriptions/history, marae/sites of interest, and available education/environment priorities). This resource was positioned to support unit leaders and new cultural roles to build connections. Work also began on a monitoring framework for VLOs related to ākonga Māori, including process indicators and measurable outcomes. **Sept 2025** A Kaiāwhina was appointed. Interviews for Kaiako Māori and Pou Ahurea were in progress. Te Amokura planned a September unit leaders' hui workshop on engagement and using environmental scans, and supported units to create action plans that move "relationship to partnership." Monitoring framework work continued (including adapting ERO's Poutama Reo thinking). Early scoping began for Pasifika consultation—connecting with Pasifika staff and identifying Pasifika-led organisations. **Oct 2025** Unit leaders participated in a Te Amokura workshop to generate local next steps and partnership action plans, intended to continue into 2026 with support from our Pou Ahurea , who was beginning engagement with board/staff and visiting units to understand context. A new virtual unit (Te Puāwaitanga) was planned to support Māori immersion students, led by the incoming Kaiako Māori and Kaiāwhina. **Nov 2025** Ongoing work continued: staff were using the environmental scan "connectors" and engagement guides to make contact and build relationships; Pou Ahurea had visited about half of the units (10), gathering strengths/needs relating to service for ākonga Māori.

Annual Target / Goal 2 Summary

Work progressed through Te Amokura-facilitated work to strengthen relationships and partnership foundations, including synthesis of regional interviews/meetings, development of targeted next steps, completion of Phase Two reporting, and the production and rollout of practical supports (engagement guidance and region-specific environmental scans) to assist Unit Leaders and teams to connect with local iwi and communities. Progress also included the development of Māori specialist role descriptions (Kaiāko Māori, Kaiāwhina), appointments/interviews, the commencement of Pou Ahurea outreach to units, and Unit Leader workshops to generate local action plans to move from “relationship to partnership.” Consultation with Pasifika communities is in early scoping (including engagement with Pasifika staff, identification of Pasifika-led organisations, and use of data to inform the approach), and this work will continue in 2026.

Analysis of variance

The variance against this goal is that several outcomes remain in progress and are not yet evidenced through consolidated measures, including unit-level uptake of the tools and guidance, sustained partnership activity across regions, and reported shifts in curriculum equity/consistency and equitable outcomes for Māori ākonga. This work will continue through our 2026 Annual Implementation Plan.

Annual Target / Goal 3:

Clarify understanding of the way engagement relates to transition, hauora and learning.

(Supports strategic goals 1, 2, 4, 6)

By the end of the year we expect that:

- Research will have provided a better understanding of what engagement looks like for NHS ākonga.
- We will have developed a model that we can test to evaluate and understand ākonga engagement.

Actions	Who is responsible?	How will we measure success?	Progress
3 a. Undertake research around engagement for NHS ākonga. 3 b. Engage a researcher/data analyst to support the development and evaluation of a model. 3 c. Develop a model of engagement and test it in selected Units. 3 d. Test the model in selected units. 3 e. Evaluate the model.	NHS Executive and Strategic teams. Researchers. NHS Executive and Strategic teams. Researchers.	• Research project progressed to completion. • Staff will use the terms engagement, hauora and transition with clarity across units. • Model is developed, ready for testing and evaluation.	**March 2025** A data analyst role was advertised with the view to appoint by the end of Term 1. In parallel, an "engagement pulse" tool was being developed, but progress was slow; some units were already using an outcome continuum (active disengagement → active engagement) to describe engagement. **May 2025** A part-time data analyst was hired to start early Term 2. A proposal was submitted to support the development/testing of an engagement tool, including a clinical psychologist researcher role; further work engagement work was scheduled. **June 2025** The data analyst compiled ETAP and census data to identify where ākonga with different medical conditions are supported and where gaps may exist, this is intended to inform decisions about regional mental health support. Engagement-tool development continued and links to the Feedback Informed Treatment Tool; initial testing was planned with a small sample of chronically ill ākonga supported via Tauranga Hospital services. **July 2025** Data work continued: cleaning ETAP data to enable reliable comparisons with census, NZ Health Survey and Youth Helpline data, prompting further inquiry in Far North and Counties Manukau; data was also compiled to support a

			data-driven start to Pasifika consultation in 2026. The engagement tool work was being positioned to align with developing monitoring framework indicators/outcomes (especially those tied to VLOs for ākonga Māori). **Sept 2025** The data analyst began mapping required information from ETAP to Helix, focusing on what best reflects learning, transition, and health. Engagement-tool progress slowed significantly due to inability to find a clinician replacement; planned use was limited to a very small sample before year end, and the tool was to be tied into the broader monitoring framework. **Oct 2025** Mapping ETAP-to-Helix continued, with recognition that extracting/structuring high-volume SMS data requires time and strategic decisions about what is most relevant for engagement, wellbeing, and transition. With the engagement tool effectively stalled, a trial of the MoE He Pikorua engagement framework was proposed (to provide cohesion and a robust wellbeing/engagement framework across units), to start in 2026. **Nov 2025** The data analyst deepened analysis of Starship student data (diagnosis complexity, time on roll, age, ethnicity, origins/discharge locations), improving visibility for resourcing, staffing and refining best practice at that location.

Annual Target / Goal 3 Summary

Work advanced through the establishment of data capability and the initial development of an engagement measurement approach. A part-time data analyst was recruited and has progressed foundational work, including compiling data from our student management system (SMS) and census datasets, commencing the mapping of our current SMS to our planned new system and scoping the most relevant information to represent engagement in learning, hauora and transition; this work has also informed further lines of inquiry in specific regions and supports a data-informed approach to planned consultation activity in 2026. In parallel, development of a multi-dimensional “engagement pulse” tool continued with external expertise; however, progress was significantly constrained by researcher capacity, resulting in limited testing to date.

Accordingly, the **variance against the goal** is that the research and model development have not yet progressed to completion, and a tested, evaluable engagement model that can be applied consistently across units is not yet in place; a trial of the Ministry of Education’s He Pikorua framework will commence in 2026 to provide a cohesive, culturally responsive basis for shared understanding and measurement of engagement, hauora and transition.

Curriculum Progress Report 2025: Te Kura Āwhina Ora o te Raki - Northern Health School

Prepared by: Beth Ratcliffe and Lara Syddall

Synthesis of Student Progress and Achievement (Years 1–12)

Introduction: The New Zealand Curriculum Framework (NZCF)- Te Mātaiaho in 2025

The Refreshed NZCF: Te Mātaiaho, was refreshed again throughout the course of 2025 with each iteration containing substantial shifts in content and structure. In response to these changes, the way in which kaiako recorded learning and progress also had to change. In a year where schools of enrolment (SEs) were also navigating these significant shifts, referencing and reporting progress against the curriculum quantitatively was challenging. Curriculum Levels, SL stages, Phases, Year Level Expectations, CAA LOs and NCEA Level 1 SLOs were all used across contexts as the frames of reference for understanding learning and progress with differing measures for each. In addition to this, literacy and numeracy assessment practices (in Y0-6) that aligned with previous versions of the curriculum were largely replaced with new tools that were still in the design phase.

This resulted in a shift away from recording various forms of quantitative data as well as the qualitative Learning Progression Framework (LPF) information previously framed as ‘strengths’ and ‘next steps’ in ILPs. In 2025, kaiako described progress and ākonga learning qualitatively in the Programme Details of our student management system (SMS). The various iterations of the NZCF were used to design instruction, with progress predominantly self-referenced as kaiako noticed and named ākonga’s strengths and next steps. It is against this backdrop that 2025 curriculum progress is reported.

Executive Summary

This report synthesizes learning progress and achievement for students at Te Kura Āwhina Ora o te Raki - Northern Health School (NHS) during the 2025 academic year. The findings highlight a sophisticated blend of pedagogical flexibility and academic rigor that transitions students from foundational mastery to specialized NCEA achievement and vocational readiness.

Methodology

To understand progress of learning and achievement of our students with unique learning needs, a random sampling of all student cohorts that were on the NHS roll for >20 weeks in 2025, was taken for years 6, 8, 10 and 12. Gender, Ethnicity and medical condition were not disaggregated. In Years 1-5 the number of students meeting the >20 week criteria was low resulting in all of their data being included. The raw data of the programme details were placed into the Google AI, Gemini, to analyze the comments placed in the ILP by NHS teachers with regards to their students’ learning. The following prompt was used, “Find the common trends of progress in learning for these students based on the programme details in their individual learning plans.” In the absence of the learning progressions framework and student data in NCEA subjects, an analysis of the programme details looked at learning progression for students based in the New Zealand Curriculum and learning achievement based in NCEA subjects. In addition with a change in process around NHS entered NCEA students the qualitative data is insignificant.

Progress by Year Level

Based on the 2025 Curriculum Report, English (Literacy) progress for students in Years 1–5 at Northern Health School is characterized by a transition from mastering the "alphabetic code" to developing creative and analytical expression. The school utilises a **Structured Literacy** approach to move students from decoding sounds to synthesizing complex information.

Key Progress Trends for English by Year Level (1-6):

- **Year 1: Foundational Phonics and Word Recognition** Progress is defined by the transition from simple letter name recognition to functional **phonemic awareness**. Students move from identifying initial sounds to segmenting and blending sounds in **CVC (Consonant-Vowel-Consonant)** words like "cat" or "map."
- **Year 2: Decoding Complex Structures** Students advance from simple decoding to mastering more complex phonetic structures. A key achievement at this level is the recognition of **consonant digraphs** (e.g., *sh, ch, th*) and **split digraphs** (the "magic e"), which allows for the reading of a wider variety of texts.
- **Year 3: High-Frequency "Heart Words" and Fluency** Progress shifts toward reading automaticity. Students build a bank of **"heart words"** (irregular high-frequency words that cannot be easily decoded). Achievement is marked by the ability to read familiar texts with increasing fluency and expression, rather than just word-by-word decoding.
- **Year 4: Sentence Expansion and Adjectives** The focus moves from reading to writing craft. Students progress from writing simple "noun-verb" sentences to using **adjectives** to add detail. There is an increasing ability to sequence ideas logically in a short narrative or recount.
- **Year 5: Comprehension and Information Synthesis** By Year 5, students move into "reading to learn." Progress is demonstrated through **deep comprehension**—the ability to identify the main idea of a text and summarize it concisely (e.g., summarizing a page of text in under 50 words).

The report highlights that for these foundational years, progress in English is most evident in the move from **rote recognition** to **functional application**. By Year 5, students are beginning to use literacy as a tool for inquiry, setting the stage for the more formal "PEEL" paragraph structures and research-based writing found in the middle school years.

Based on the 2025 Curriculum Report, mathematics progress for students in Years 1–5 at Northern Health School is defined by a transition from physical counting to abstract mental strategy. Teachers utilize specific pedagogies to bridge learning gaps.

Key Progress Trends for Mathematics and Statistics by Year Level (1-6):

- **Year 1: Transitioning to "Counting On"** The primary shift in Year 1 is moving students away from "counting all" (starting from 1 every time) to **"counting on"** from the largest number. Students begin identifying number patterns and basic groupings within 10.
- **Year 2: Mastery of Number Bonds** Progress is marked by the development of **instant recall**. Students move from using fingers or blocks to knowing addition and subtraction "fingerprints" (number bonds) to 20 without needing physical aids.
- **Year 3: Introduction of Place Value** Students begin to understand the "architecture" of numbers. Progress involves successfully bundling groups of ten and understanding how digits change value based on their position (tens vs. ones), which is a prerequisite for multi-digit addition.
- **Year 4: The "Imaging" Phase** At this stage, students are encouraged to move into the **Pictorial/Imaging** phase of the CPA model. Instead of holding a physical block, they learn to "see" the math in their minds, allowing them to solve problems involving larger numbers (up to 100) using mental skip-counting.
- **Year 5: Additive Strategy & Early Multiplicative Thinking** Year 5 represents a major leap in strategy. Students progress from simple addition to using **compensation strategies** (e.g., solving 18 + 7 by turning it into 20 + 5). There is also an emerging focus on "groups of" as a foundation for multiplication.

The report identifies that the most significant indicator of progress across these five years is the reduction of **"maths anxiety."** By using a range of approaches, students build a "visual toolbox" that allows them to approach abstract problems with greater confidence as they move toward the middle school years.

Middle Years (Years 6–10): Strategy and Synthesis of English and Mathematics & Statistics

- **Year 6:** Most students are currently in the transition between **Phase 2 and Phase 3** of the NZC. The focus is heavily on moving from understanding content to application.

  The Literacy-Science Link: A strong trend exists in using Science as a low-anxiety way to teach high-level Literacy. Through meaningful contexts students are meeting Phase 3 writing goals without the typical resistance to "English" tasks.

  Structured Literacy: For students still at Phase 2, the systematic use of phonological awareness programmes is the primary lever for moving them into Phase 3 literacy.

- **Year 8: Mathematics, Science and English**: Overall, the students are showing a trend of increasing independence. While many still require support to engage in the initial phase of a task, they are increasingly able to complete the technical requirements (solving the math problem, identifying the theme, or conducting the experiment) on their own**.**

- **Year 10: Scaffolding of confidence in Literacy and Numeracy Skills and Processes**: by supporting learners to focus on their strengths and using high-interest topics, the programme mitigates the frustration often associated with co-requisite assessment. Learners shift to increasing independence in **applying** these skills to unprompted, real-world scenarios.

Senior School (Year 12): Specialization and Vocational Success

Achievement is optimized through strategic **"subject pivoting"** to accommodate health needs.

- Students often move from high-stakes external exams to Internal Achievement Standards (e.g., Statistics, History, Legal Studies) to maintain momentum.
- The cohort shows "relational thinking" when subjects are integrated with practical interests. While external exams remain a challenge for some due to health-related attendance, internal achievement standards and STAR courses are providing a robust pathway toward University Entrance (UE) and NCEA Level completion.

Key Findings

Based on the 2025 Curriculum Report, the following pedagogical strategies are the primary drivers of student progress at Northern Health School:

- **Interest-Based Scaffolding:** Teachers utilize high-interest contexts to deliver core literacy and numeracy curriculum. This reduces subject-specific anxiety and engages "reluctant" learners by supporting formal academic tasks within engaging contexts.
- **Relational and Inquiry-Led Thinking:** Instruction follows a trajectory that scaffolds students from heavy teacher-led support in the junior years toward independent, inquiry-led research in the senior years.
- **Strategic Subject Pivoting:** In the senior school, pedagogies shift toward **Internal Achievement Standards** This allows students to achieve NCEA credits through modular, internal assessments that support students with complex, diverse learning needs through the challenges of high-stakes external exams.
- **Holistic Wellbeing:** Academic progress is inextricably linked to explicit instruction in **Growth Mindset** ("I can't do it *yet*") and self-regulation.
- **Personalization:** The primary lever for success is the high degree of personalization in **Individual Learning Plans (ILPs)**, which adjust the pace and mode of learning based on health status.

Limitations

- In Years 1-5, the number of ākonga on the roll >20 weeks is small.
- In Years 1-5 some kaiako recorded progress weekly on the ILP, while others recorded progress each term. The quantity of data per student was variable and may impact the interpretation of a ‘trend’.

- In some ILPs goals were explicitly stated with progress measured against these. In others, learning was described in more general terms. The focal point for measuring progress was variable.
- Data around the level of support ākonga required (Universal, Targeted or Tailored) in Essential Learning Areas (ELAs) was not available. It was unclear which data represented accelerated progress or where in the NZCF ākonga learning was aligned.

Conclusion:

The findings of the 2025 Curriculum Report underscore a responsive pedagogical framework at Te Kura Āwhina Ora o te Raki - Northern Health School, that successfully balances academic rigor with the unique health needs of our ākonga. By moving beyond traditional "one-size-fits-all" instruction, the school has created a learning environment where health-related barriers are systematically addressed through intentional teaching strategies.

The progress of our students was driven by three core pillars that align with our VLOS:

Ākonga are engaged in their learning pathway;

- Adaptive Engagement: Through Interest-Based Scaffolding and Strategic Subject Pivoting, we have effectively reduced barriers to engagement.

Ākonga learning improves their hauora;

- Supporting learners with complex needs: By embedding holistic wellbeing and personalisation into Individual Learning Plans (ILPs), we affirm that academic progress cannot be isolated from a student's health status or emotional resilience.

Ākonga progress in their transition pathway:

- Developmental Scaffolding: The shift in pedagogical approaches (informed by the Science of Learning) across year levels alongside a focus on developing key competencies demonstrates a clear pathway toward student agency and preparation for transition.

In summary, the 2025 data confirms that our current pedagogical trajectory is not only meeting the diverse needs of our student body but is actively empowering them to find success in the face of significant challenge.

The amount of change in the NZCF over the past year has been significant, but now the Y0-10 components of the NZCF have been gazetted we have some surety moving forward. In addition MoE guidance has also been communicated in terms of reporting progress for students with complex needs. These provide some clarity around important next steps for our kura as we build on our strengths and pivot from one curriculum framework to another. Continued attention to our VLOs will also be important.

Recommendations:

- Implement ‘reporting of progress’ processes in line with MoE ‘working with students who have complex needs’ requirements: measure progress against personalised goals.
- Continue to engage with the MoE around the use of the SMART tool in our context, and implement requirements.
- Continue to provide targeted PD in line with the recently gazetted NZCF
- Increase consistency in the way kaiako record and report learning and progress in our SMS
- Factor capacity to collect, organise and analyse progress data into the design of the new SMS
- Factor capacity to collect support data (Te Tūāpapa o He Pikorua) into the design of the new SMS. This will help us understand ‘accelerated progress’ in our kura.
- Develop guidelines for how AI can be used to identify trends and make progress visible.

Progress of Māori Students (Years 1-5) and Alignment with Culturally Responsive Pedagogy

Methodology

To understand progress of learning and achievement of our Māori students with unique learning needs, a random sampling of all student cohorts that were on the NHS roll for >20 weeks in 2025, was taken for 6, 8, 10 and 12. Gender and medical conditions were not disaggregated. In Years 1-5 the number of students meeting the >20 week criteria was low resulting in all of their data being included. The raw data of the programme details were placed into the Google AI, Gemini, to analyze the comments placed in the ILP by NHS teachers with regards to their students’ learning. The following prompt was used for Y1-5 data: “Synthesise the progress information in the attached document and then align teacher pedagogies evident at the Northern Health school with recent New Zealand research on culturally responsive practices.” For Y6-12 the prompt was: “Find the common trends of progress in learning for these students based on the programme details in their individual learning plans.” In the absence of the learning progressions framework and student data in NCEA subjects, an analysis of the programme details looked at learning progression for students based in the New Zealand Curriculum and learning achievement based in NCEA subjects.

Executive Summary

This report synthesizes the progress of Māori students in Years 1-12 at the Northern Health School (NHS) during 2025. It also aligns these findings with recent New Zealand research on culturally responsive and relational pedagogies. The data indicates that despite significant health challenges, Māori students are achieving targeted progress through highly individualized, interest-based learning that prioritizes their identity and wellbeing. Three out of the five students in Years 1-5 usually engaged in learning (when well) in a full immersion context. The limitations of this report in relation to this, is described at the conclusion of this discussion.

Synthesis of Ākonga Māori Progress (Years 1-5)

Analysis of the records demonstrates a consistent trend of success when learning is tailored to specific needs and cultural contexts.

- **Early Literacy and Numeracy (Years 1-3):** * **Engagement:** Students in in-patient settings showed strong engagement with high-interest activities even while managing acute health needs.
    - **Numeracy:** Evidence shows students successfully moving from "counting all" to subitising and sequencing numbers up to 30.
    - **Literacy:** There is effective use of the *Kakano* reading series to build alphabet sounds and decoding skills.
- **Specialist Interests and Deeper Learning (Years 4-5):**
    - **Subject Integration:** Students demonstrated "exceptional knowledge" in science by using context clues and digital learning sites to master complex concepts.
    - **Evidence of Achievement:** Progress is documented through diverse outputs, including oral presentations.
    - **Inquiry Skills:** Students are developing critical thinking.

Alignment of Pedagogy with Recent NZ Research

Based on the synthesis of student data and recent New Zealand educational research, the alignment between Northern Health School (NHS) teacher practices and culturally responsive practices is outlined below:

1. Individualized Learning Plans (ILP) and Mauri-Informed Practice

At NHS, programs are highly tailored to the specific health needs, cultural background, and physical location of the student (whether in-patient or in the community). This aligns with recent "Mauri-informed" research which emphasizes a blend of culturally responsive and trauma-informed pedagogy. This approach ensures that Māori learners feel safe and valued, maintaining educational momentum even during acute health crises.

2. Whānau and Identity-Centered Learning and Relational Trust

NHS teachers prioritize the student's identity, focusing on their name, specific iwi/hapū connections, and personal interests. This mirrors current research asserting that the most effective teachers of Māori students build "respectful relationships of trust." By recognizing the inherent potential in every learner and connecting with their personal world, teachers foster a sense of belonging.

3. Multimodal Assessment and Cultural Performance

The pedagogy at NHS moves beyond standardized testing to include multimodal evidence of achievement. Recent New Zealand studies suggest that "multimodal performance" (creating, doing, and speaking) allows Māori students to "perform their culture" and take greater ownership of their learning. This allows for a more holistic view of a child's progress that traditional pen-and-paper tests might miss.

4. Flexible Delivery and Cultural Capability

NHS maintains education continuity through flexible delivery across units. This "culture of care" is a hallmark of high cultural capability. It aligns with Education Review Office (ERO) findings that highlight the importance of "educationally powerful connections" between teachers, medical staff, and whānau to ensure that Māori students do not fall through the gaps of the system due to health-related absence.

Report Limitations: The number of Māori ākonga in Y1-5 who are on the NHS roll for >20 weeks is small. Some ILPs are written in te reo Māori and as such the qualitative descriptors may not have been accurately captured in this synthesis. Three ākonga were dual enrolled in full immersion classes so panagarau descriptors may not have been accurately captured due to translator limitations.

Synthesis of Ākonga Māori Progress (Years 6-12)

For ākonga Māori, several core trends emerge regarding their progress and achievement. The data highlights a strong pedagogical shift toward experiential, functional, and interest-based learning to foster engagement and academic growth.

Years 6-8

- **Literacy Progress:** Students are moving from descriptive writing (using adjectives) to structured formats such as report writing, persuasive pieces (debating), and comic strips for sequencing. There is a focus on "inferencing"—the ability to look for clues within a text rather than just literal facts. Students are showing progress in answering deep comprehension questions, particularly when supported by 1:1 teacher reading.
- **Numeracy Progress:** This cohort is largely working within **Phases 2 and 3**, focusing on building a solid "number sense."

Overall: Achievement is often linked to the students' unique learning profiles and cultural backgrounds. The most effective trend is the relational and interest-based scaffolding that teachers offer as support by validating the students' personal strengths and cultural identities first.

Year 10: The cohort shows a strong pattern of leveraging cultural identity and personal interests to bridge gaps in foundational skills, while moving toward more abstract reasoning in the senior levels.

English Progress: A dominant trend across the students is the move from the mechanical "how" of reading to the purposeful "why" of writing. Ākonga Māori in the sample were on a continuum of foundational mastery in reading and writing, to critical inquiry where they are identifying key ideas "beyond the surface level" and using evidence from texts to support their arguments.

Mathematics Progress: The data suggests these ākonga make progress when mathematical concepts are tied to visual or spatial contexts.

Overall: Learning is most successful when it is grounded in the ākonga cultural context and current social realities. There is evidence of a bicultural Focus where ākonga are actively engaging with Te Tiriti o Waitangi, exploring its history, and completing Te Reo Māori assessments involving listening and reading comprehension. In addition, there is a trend that integrated studies and hands-on investigation leads to learning progress. Finally, there is evidence for the development of the "student voice" and self-regulation where ākonga are successfully managing complex transitions by co-planning their next steps with teachers.

Year 12: The cohort shows a strong shift toward vocational readiness, functional literacy, and culturally grounded achievement, often using practical success to rebuild academic confidence. A dominant trend across almost all plans is the intensive focus on the Literacy and Numeracy Common Assessment Activities (CAAs). This serves as the primary academic hurdle for the group.

English Progress: For many in this cohort, progress is marked by the mastery of transactional writing rather than literary analysis.

Mathematics Progress: While mathematics remains a challenge, the progress continues within visual and spatial mathematics.

Overall Summary Table: Achievement Trends

Focus Area	**Progress Trend**
Co-requisites	High priority; Literacy achieved more easily than Numeracy.
Vocational (STAR)	Rapid credit gain in Barista, Media, and Service courses.
Manaaki Marae	Strong growth in cultural protocols and hospitality skills.

Pathways	Consistent achievement in CV writing and H&S modules.
Core NCEA Subjects	Tendency to struggle with digital platforms; preference for workbooks.

The progress of ākonga Māori at Northern Health School is most robust when learning is practical, culturally connected, and vocational. While traditional academic platforms present barriers for some, the students demonstrate significant perseverance and resilience—particularly when challenged by health issues or historical trauma—when they can see a clear, "work-ready" purpose for their studies.

Synthesis of Pasifika Student Progress (Years 4-13)

While the students span a range of New Zealand Curriculum levels—from foundational primary to secondary NCEA-aligned work—their learning journeys are unified by a strong preference for experiential "hands-on" contexts and a steady growth in metacognitive independence.

Years 4-8

Literacy Progress: The data shows a structured progression in communication skills, shifting from oral storytelling and "reluctant writing" toward sophisticated linguistic analysis.

Numeracy Progress: Progress in Mathematics is characterized by a transition from recognizing simple patterns to applying complex operations.

Overall: Learning for these students is not isolated from their cultural identities; rather, it is enriched by them. A vital trend, particularly for students in the Northern Health School context, is the initial focus on relationship-building. Progress was often measured by a student "coming out of their shell," or staying for a full 30-minute session—milestones that paved the way for academic output.

Years 9-10: Despite facing significant health and attendance challenges, these students demonstrate high levels of resilience and a clear preference for creative, narrative-led, and visually structured learning.

Literacy Progress: Students are making progress when they engage with high-interest literature to bridge gaps in foundational literacy and move toward sophisticated analysis. A shared reading approach supports oral language development and builds confidence in identifying ideas "beyond the text."

Mathematics Progress: Progress is characterized by a shift from rote recall to the application of strategies in practical contexts. A major achievement goal across the cohort is preparation for the

Common Assessment Activities (CAAs). In this sampling, this involves heavy work on fractions, decimals, and percentages.

Overall: It was found that science and Art serve as vital "engagement anchors" for these students, often providing the most consistent evidence of deep thinking. Learning is often integrated across subjects with the inclusion of topic discussion about religious beliefs and morality.

Years 11-13: Based on this sample of Pasifika students, their progress is characterized by a high degree of academic ambition, a strong integration of cultural identity into curriculum tasks, and a resilient approach to navigating high-level NCEA requirements alongside health challenges. A clear trend in this cohort is the move toward Level 2 NCEA acceleration. Several students are making strategic decisions to bypass Level 1 internal assessments to focus on achieving Level 2 credits or Excellence grades in subjects like Statistics and Classics.

Integration of Cultural Identity: Achievement is frequently linked to tasks where students can explore their Pasifika and Māori heritage. This cultural lens is used as the primary vehicle for meeting NCEA standards. In addition, students are successfully comparing Greek and Māori mythologies or researching the specific governmental structures of the Cook Islands.

Literacy and Numeracy: In terms of the Common Assessment Activities (CAAs), students show a methodical approach to components of literacy and numeracy. Consistent use of writing conventions, functional numeracy, and analytical reading show progress towards the skills required to have success with the CAAs.

Resilience and Metacognitive Agency: Despite health-related disruptions, the cohort shows remarkable self-regulation. Students are actively taking the initiative to message Te Kura teachers for feedback and evaluating their own drafts against Excellence rubrics. Several learners are using their "hospital journey" as a topic for creative writing, turning personal adversity into "crafted and controlled" portfolios that meet Level 2 standards. Success in "Pathways" modules shows a focus on the future, with students investigating career opportunities and workplace health and safety protocols.

Overall: The overarching trend for these Pasifika students is one of academic empowerment. They are not just completing work; they are linking rigid NCEA requirements to their personal lived experiences and future career goals.

Conclusion

The pedagogies employed at Northern Health School—focusing on high-interest, relational, and flexible learning—strongly mirror current best practices for Māori and Pasifika achievement. Students in Years 1-5 are making tangible progress in core areas while maintaining their cultural identity and wellbeing during significant health challenges.

The progress of Māori and Pasifika students at Northern Health School (NHS) is most robust when learning is practical, culturally connected, and vocational. By prioritizing high-interest, relational, and flexible learning, NHS practices strongly align with recent New Zealand research on Māori achieving success as Māori, specifically through "Mauri-informed" and "Mana-enhanced" pedagogies. This alignment ensures that Māori learners feel safe and valued, maintaining educational momentum even during acute health crises.

The synthesized data provides clear evidence of the school's Valued Learner Outcomes (VLOs):

- **Ākonga are engaged in their learning pathway:** Engagement is high when learning is tied to physical activity, sensory exploration, or deep personal interests, creative construction, or vocational STAR courses.
- **Ākonga learning improves their hauora:** A "culture of care" and identity-centered learning help students maintain their wellbeing. Cultural integration supports a sense of belonging and academic confidence.
- **Ākonga progress in their transition pathway:** Students are successfully managing complex transitions—whether returning to mainstream schooling or moving toward vocational readiness—by co-planning their next steps with teachers. This is further supported by a focus on "work-ready" skills and achieving essential NCEA co-requisites.

Despite significant health challenges, Māori and Pasifika students at NHS demonstrate remarkable perseverance and resilience when they can see a clear, purposeful connection between their culture, their learning and their future.

Reference List

The following references provide the research foundation for the culturally responsive and relational pedagogies aligned with Northern Health School's practice.

Primary School Documentation

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NCEA REPORT

Summary Statement:

The 2025 NCEA report draws on **1263 internally assessed Te Kura results** from **388 ākonga**, showing a strong female majority (74%) in participation and achievement, with NZ European ākonga, making up the largest ethnic group (63%) and most results across all NCEA levels. Māori ākonga represent 21% of ākonga and show strong engagement at Level 1 but declining participation at higher levels, while Pasifika and Asian s ākonga, remain underrepresented.

Achievement patterns in English and Mathematics show consistent strength among NZ European females, strong Merit and Excellence rates at Levels 2 and 3, and lower participation across smaller ethnic groups.

NCEA REPORT In accordance with the Privacy Act 2020 and our school's privacy policy, specific data regarding NCEA achievement has been withheld from this report. This is due to results being reported that could risk the identification of individual students.

Northern Health School
Te Kura Āwhina Ora o te Raki

ANNUAL ACCOUNTS 2025

NORTHERN HEALTH SCHOOL

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1210
Principal:	Richard Winder
School Address:	Level G & 1, 60 Khyber Pass Road, Grafton, Auckland 1023
School Postal Address:	Private Bag 99907, New Market, Auckland 1149
School Phone:	09 520 3531
School Email:	Accounts@nhs.school.nz
Accountant / Service Provider:	Edtech Financial Services

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
John Huston	Presiding Member	Ministerial Appointment	Sept 2028
Richard Winder	Principal	Ex-officio	
Joanne Walker	Member	Ministerial Appointment	Sept 2028
Susan Willis-Baker	Member	Co-opted	April 2027
Rachael Tuwhangai	Member	Co-opted	April 2027
Hannah Terstappen	Member	Staff Appointee	Sept 2028
Grant Kelly	Member	Ministerial Appointment	Sept 2025
Jenny O'Leary	Member	Staff Appointee	Sept 2025
Megan Campbell	Member	Co-opted	Sept 2025

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NORTHERN HEALTH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Northern Health 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.

John Leslie Herbert HUSTON
Full Name of Presiding Member

Signature of Presiding Member

29 May 2026
Date

Richard Henry Winder
Full Name of Principal

Signature of Principal

29/05/2026
Date

Northern Health 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	31,666,951	32,635,561	32,777,218
Locally Raised Funds	3	31,054	5,000	11,366
Interest		526,823	400,000	645,062
Gain on Sale of Property, Plant and Equipment		114,828	30,000	72,130
Total Revenue		32,339,656	33,070,561	33,505,776
Expense				
Locally Raised Funds	3	1,054	-	205,521
Learning Resources	4	27,086,140	30,174,708	27,901,100
Administration	5	1,882,484	2,360,672	1,593,730
Interest		12,330	30,000	9,319
Property	6	2,538,829	2,722,339	2,019,957
Total Expense		31,520,837	35,287,719	31,729,627
Net Surplus / (Deficit) for the year		818,819	(2,217,158)	1,776,149
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		818,819	(2,217,158)	1,776,149

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

Deloitte. for Identification

Northern Health 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		14,309,613	14,309,613	12,533,464
Total comprehensive revenue and expense for the year		818,819	(2,217,158)	1,776,149
Contribution - Furniture and Equipment Grant		24,392	-	-
Contribution - Te Mana Tuhono		5,413	-	-
Distributions to the Ministry of Education		(721,467)	-	-
Equity at 31 December		14,436,770	12,092,455	14,309,613
Accumulated comprehensive revenue and expense		14,436,770	12,092,455	14,309,613
Equity at 31 December		14,436,770	12,092,455	14,309,613

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.

Deloitte.
for
Identification

Northern Health 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	475,296	291,342	782,814
Accounts Receivable	8	2,454,749	2,040,000	2,192,318
GST Receivable		89,130	25,000	23,677
Prepayments		58,054	85,000	83,813
Investments	9	11,500,000	7,000,000	11,000,000
		14,577,229	9,441,342	14,082,622
Current Liabilities				
Accounts Payable	11	2,556,505	2,007,599	2,005,290
Revenue Received in Advance	12	7,218	1,000	243,630
Finance Lease Liability	13	60,150	65,000	61,194
		2,623,873	2,073,599	2,310,114
Working Capital Surplus/(Deficit)		11,953,356	7,367,743	11,772,508
Non-current Assets				
Property, Plant and Equipment	10	2,590,864	4,811,012	2,605,248
		2,590,864	4,811,012	2,605,248
Non-current Liabilities				
Finance Lease Liability	13	107,450	86,300	68,143
		107,450	86,300	68,143
Net Assets		14,436,770	12,092,455	14,309,613
Equity		14,436,770	12,092,455	14,309,613

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

Deloitte.
for Identification

Northern Health 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		7,347,540	6,993,304	8,453,243
Locally Raised Funds		33,522	(234,697)	9,153
Goods and Services Tax (net)		(65,452)	(1,322)	92,507
Payments to Employees		(3,186,117)	(4,322,437)	(2,994,984)
Payments to Suppliers		(3,126,925)	(4,048,476)	(3,827,563)
Interest Paid		(12,330)	(30,000)	(9,319)
Interest Received		542,205	412,277	510,448
Net cash from/(to) Operating Activities		1,532,443	(1,231,351)	2,233,485
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		22,264	-	72,130
Purchase of Property Plant & Equipment (and Intangibles)		(594,716)	(3,741,894)	(916,141)
Purchase of Investments		(500,000)	-	(1,500,000)
Proceeds from Sale of Investments		-	4,000,000	-
Net cash from/(to) Investing Activities		(1,072,452)	258,106	(2,344,011)
Cash flows from Financing Activities				
Furniture and Equipment Grant		24,392	-	-
Contributions from Ministry of Education		5,413	-	-
Distributions to Ministry of Education		(726,880)	-	-
Finance Lease Payments		(70,434)	481,773	(69,023)
Net cash from/(to) Financing Activities		(767,509)	481,773	(69,023)
Net increase/(decrease) in cash and cash equivalents		(307,518)	(491,472)	(179,549)
Cash and cash equivalents at the beginning of the year	7	782,814	782,814	962,363
Cash and cash equivalents at the end of the year	7	475,296	291,342	782,814

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

1. Statement of Accounting Policies

a) Reporting Entity
Northern Health 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.

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 18.

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.

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c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

h) Property, Plant and Equipment

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Furniture and Equipment	5-9 years
Information and Communication Technology	3 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

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

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

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

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

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

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

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

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

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

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l) Revenue Received in Advance
Revenue received in advance relates to grants received where there are unfulfilled obligations for the School to provide services in the future. The 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) 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.

o) 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.

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

q) 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.

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

2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	7,214,701	6,856,222	6,577,286
Te Awa Grant	248,138	-	1,937,976
Teachers' Salaries Grants	22,308,152	24,000,000	22,416,693
Use of Land and Buildings Grants	1,831,518	1,779,339	1,779,339
Other Government Grants	64,442	-	65,924
	31,666,951	32,635,561	32,777,218

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	11,636	5,000	5,650
Fees for Extra Curricular Activities	19,418	-	5,716
	31,054	5,000	11,366
Expense			
Extra Curricular Activities Costs	1,054	-	205,521
	1,054	-	205,521
Surplus/ (Deficit) for the year Locally Raised Funds	30,000	5,000	(194,155)

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4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	662,013	960,519	597,648
Te Awa Expenditure	803,140	221,000	2,109,107
Information and Communication Technology	115,753	133,000	100,087
Employee Benefits - Salaries	24,228,143	26,806,000	23,979,981
Staff Development	461,318	927,870	363,221
Depreciation	815,773	1,106,319	751,056
Other Learning Resources	-	20,000	-
	27,086,140	30,174,708	27,901,100

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	12,406	13,000	10,288
Board Fees and Expenses	62,205	148,930	82,314
Legal Fees	7,058	10,000	11,494
Other Administration Expenses	371,361	573,000	283,667
Employee Benefits - Salaries	1,340,798	1,516,742	1,154,112
Insurance	78,422	88,000	43,920
Service Providers, Contractors and Consultancy	10,234	11,000	7,935
	1,882,484	2,360,672	1,593,730

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Heat, Light and Water	97,540	100,000	81,823
Repairs and Maintenance	14,921	100,000	28,602
Use of Land and Buildings	1,831,518	1,779,339	1,779,339
Other Property Expenses	594,850	743,000	130,193
	2,538,829	2,722,339	2,019,957

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.

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	475,296	291,342	782,814
Cash and cash equivalents for Statement of Cash Flows	475,296	291,342	782,814

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	3,755	-	-
Receivables from the Ministry of Education	4,892	-	140,015
Interest Receivable	156,895	160,000	172,277
Teacher Salaries Grant Receivable	2,289,207	1,880,000	1,880,026
	2,454,749	2,040,000	2,192,318
Receivables from Exchange Transactions	160,650	160,000	172,277
Receivables from Non-Exchange Transactions	2,294,099	1,880,000	2,020,041
	2,454,749	2,040,000	2,192,318

9. Investments
The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	11,500,000	7,000,000	11,000,000
Total Investments	11,500,000	7,000,000	11,000,000

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10. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Adjustment $	Depreciation $	**Total (NBV)** $
Building Improvements	248,506	108,431	-	(214,604)	(12,717)	**129,616**
Furniture and Equipment	845,475	217,711	(4,144)	-	(224,686)	**834,356**
Information and Communication Technology	248,736	253,654	(1,323)	-	(160,368)	**340,699**
Motor Vehicles	1,077,514	395,104	(84,495)	-	(330,845)	**1,057,278**
Leased Assets	131,523	108,697	-	-	(77,798)	**162,422**
Library Resources	53,494	23,983	(2,602)	-	(9,359)	**65,516**
Work in Progress	-	977	-	-	-	**977**
	2,605,248	1,108,557	(92,564)	(214,604)	(815,773)	**2,590,864**

The net carrying value of furniture and equipment held under a finance lease is $162,422 (2024: $131,523)

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

	2025	**2025**	**2025**	**2024**	**2024**	**2024**
	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**	**Cost or Valuation**	**Accumulated Depreciation**	**Net Book Value**
	$	**$**	**$**	**$**	**$**	**$**
Building Improvements	154,125	(24,509)	**129,616**	260,298	(11,792)	**248,506**
Furniture and Equipment	2,217,330	(1,382,974)	**834,356**	2,006,691	(1,161,216)	**845,475**
Information and Communication Technology	1,460,863	(1,120,164)	**340,699**	1,341,175	(1,092,439)	**248,736**
Motor Vehicles	1,819,828	(762,550)	**1,057,278**	1,765,123	(687,609)	**1,077,514**
Leased Assets	369,964	(207,542)	**162,422**	459,810	(328,287)	**131,523**
Library Resources	171,976	(106,460)	**65,516**	155,560	(102,066)	**53,494**
Work in Progress	977	-	**977**	-	-	-
	6,195,063	(3,604,199)	**2,590,864**	5,988,657	(3,383,409)	**2,605,248**

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11. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	181,913	55,599	53,719
Accruals	6,084	6,000	5,850
Employee Entitlements - Salaries	2,297,889	1,891,000	1,890,943
Employee Entitlements - Leave Accrual	70,619	55,000	54,778
	2,556,505	2,007,599	2,005,290
Payables for Exchange Transactions	2,556,505	2,007,599	2,005,290
	2,556,505	2,007,599	2,005,290

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	-	242,635
Other revenue in Advance	7,218	1,000	995
	7,218	1,000	243,630

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 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	72,340	65,000	69,928
Later than One Year	119,775	86,300	75,590
Future Finance Charges	(24,515)	-	(16,181)
	167,600	151,300	129,337
Represented by			
Finance lease liability - Current	60,150	65,000	61,194
Finance lease liability - Non current	107,450	86,300	68,143
	167,600	151,300	129,337

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14. 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.

15. 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	28,338	31,400
Leadership Team		
Remuneration	1,272,890	1,226,256
Full-time equivalent members	7	7
Total key management personnel remuneration	1,301,228	1,257,656

There are 7 members of the Board excluding the Principal. The Board has held 10 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	2024 Actual
Salaries and Other Short-term Employee Benefits:	$000	$000
Salary and Other Payments	250-260	250-260
Benefits and Other Emoluments	0	0
Termination Benefits	-	-

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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	24.00	61.00
110-120	30.00	28.00
120-130	9.00	10.00
130-140	3.00	2.00
140-150	4.00	8.00
150-160	4.00	3.00
160-170	0.00	1.00
170-180	0.00	1.00
180-190	3.00	2.00
	77.00	116.00

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

16. 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	-	$2,034
Number of People	-	1

17. 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.

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

18. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had not entered into any capital commitments (2024:$Nil).

(b) Operating Commitments

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

19. 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	475,296	291,342	782,814
Receivables	2,454,749	2,040,000	2,192,318
Investments - Term Deposits	11,500,000	7,000,000	11,000,000
Total financial assets measured at amortised cost	14,430,045	9,331,342	13,975,132
Financial liabilities measured at amortised cost			
Payables	2,556,505	2,007,599	2,005,290
Finance Leases	167,600	151,300	129,337
Total financial liabilities measured at amortised cost	2,724,105	2,158,899	2,134,627

20. Events After Balance Date

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

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INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Northern Health School (the School). The Auditor-General has appointed me, Bruno Dente, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 2 to 19, 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
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

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

Basis for our opinion

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

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

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

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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.

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- 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 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.

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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.

B. Dente

Bruno Dente
Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand

Deloitte.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Northern Health School (the School). The Auditor-General has appointed me, Bruno Dente, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 2 to 19, 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
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

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

Basis for our opinion

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

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

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

Deloitte.

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.

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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.

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- 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.

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

B Dente

Bruno Dente
Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand