



## 2025 Annual Report



*Awhi mai awhi atu tautoko mai tautoko atu*

**Awhi mai awhi atu tautoko mai tautoko atu:  
Working in partnership and through innovation  
we enrich hauora, embrace diversity, and inspire  
quality continuous individualised learning.**

CRHS Mission Statement

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Central Regional Health School (CRHS) covers the Lower North Island and is one of three Regional Health Schools, collectively covering all regions of Aotearoa New Zealand. The school provides education programmes for four distinct groups of young people through Community Health, Specialist Mental Health, Youth Justice and Care and Protection services. Students in each group have needs particular to their circumstances and also common needs. CRHS staff demonstrate inclusive practice and are dedicated to achieving success for all students irrespective of the challenges the students encounter. Our staff support students to progress and achieve through developing collaborative individualised programmes and by being knowledgeable of the curriculum, as well as being skilled in their teaching practice. CRHS staff build respectful effective relationships with students, their families and wider teams, and celebrate these partnerships.

CRHS is fully funded by the Ministry of Education and is governed by a Board of Trustees appointed by the Minister of Education.

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Cover Image:

Grace-Smith, Miriama (2008).

*Te Korowai Mātauranga Mō Ngā Tamariki – The Cloak Of Education Envelops Children.*

[Oil painting]. CRHS Collection, Wellington.

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## Members of the Board

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For the year ended 31 December 2025

Jeffrey Sanders (Presiding Member)	Appointed Independent Contractor Board Member – Social Workers Registration Board Board Member – VOYCE Whakarongo Mai Business interests – Nil Sep 2019 – current
Jason White (Principal)	Ex Officio Principal, Central Regional Health School Business interests – Nil May 2022 – Dec 2025
John McElwee	Seconded Teacher, Horowhenua College Business interests – Rental properties Oct 2022 – current
John Willis	Co-opted Chief Financial Officer, Barnardos Aotearoa Trustee, Board of Wellington Methodist Charitable & Education Endowments Board Member – Social Workers Registration Board Business interests – Nil Aug 2023 – current
Kate Robertshaw	Appointed Paediatrician, Te Whatu Ora – Health NZ Business interests – Nil Feb 2024 – current
Kirsty Milham	Appointed Human Resources Manager, Whanganui District Council Business interests – Nil Dec 2025 – current
Lois Dawson-Mikaere	Appointed Public Health Nurse, Te Whatu Ora – Health NZ Business interests – Nil Sep 2022 – Dec 2025
Māia Turner-Pirihi (Student Representative)	Co-opted Tertiary Student Business interests – Nil May 2024 – current
Michelle Dundon-Smith (Staff Representative)	Elected Team Leader, Central Regional Health School Business interests – Nil Apr 2024 – current
Rachel Huggins	Appointed Principal, Junior School Scots College Business interests – Nil Dec 2025 – current
Sara Williams (Deputy Presiding Member)	Appointed Tertiary Student Business interests – Nil Oct 2022 – current

## Presiding Member's Report

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We continue to live in a time of significant and ongoing change, and the 2026 academic year has certainly reflected this for the Central Regional Health School. As an organisation, it is important that we continue to evolve and respond to change in ways that best support the diverse and complex needs of our students and their whānau.

The curriculum changes announced by the Government throughout 2025, alongside those introduced in previous years, have placed considerable additional demands on teaching staff. These changes have been further complicated by the fact that aspects of the revised curriculum and associated implementation expectations remain incomplete despite the scheduled timelines for introduction. While these challenges are being experienced across the education sector, they present additional complexity for Health School Kaiako, who work across multiple year levels and educational pathways to provide highly individualised programmes for students.

A significant milestone for Central Regional Health School this year has been the celebration of 25 years of providing education and support to Tamariki and rangatahi experiencing health challenges. We are immensely proud of the educational, social, and personal achievements of the many students who have attended our kura over this time.

At the same time, we recognise that the health and wellbeing needs of the students and whānau accessing our services continue to evolve and, in many cases, become increasingly complex. Over recent years, we have seen a substantial rise in the number of students experiencing mental health challenges. To ensure that our services continue to meet the needs of our community, we undertook consultation with key stakeholders across the school, including students, whānau, staff, and partner organisations.

We were pleased to receive overwhelmingly positive feedback regarding the quality and effectiveness of our services. A consistent theme highlighted through consultation was the importance of timely engagement and early intervention to support students and whānau. It is widely recognised that the earlier support can be provided, the greater the opportunity to reduce the complexity and impact of health-related barriers to learning.

During the year, all three Health Schools across Aotearoa New Zealand underwent review by the Education Review Office (ERO), the first review process in six years. As a kura, we were very pleased with the report received and acknowledge the commitment and professionalism of our staff across the region. The report is available on the Education Review Office website (<https://www.ero.govt.nz>).

In Term Four, Principal Jason White announced his appointment as Principal of Aotea College. Jason served as Principal for four years, and both the School and the Board greatly appreciated his leadership, dedication, and commitment during this period. We thank him for his service and wish him every success in his new role.

The 2026 year also marked the appointment of the Central Regional Health School Board for the next three-year term by the Minister of Education. Both Lois Dawson-Mikaere and I chose not to seek reappointment. Lois served the Board with distinction for many years and was, in many respects, the kaumātua of the Board. Her wisdom, guidance, and contribution to the kura will be greatly missed.

The newly appointed Board consists of John Willis (Presiding Member), Sara Williams (Deputy Presiding Member), John McElwee, Maia Turner Pirihi, Dr Kate Robertshaw, Rachel Huggins, Kirsty Milham, and Carletta MacDonald.

As we move forward, the Board remains committed to ensuring that Central Regional Health School continues to provide high-quality, compassionate, and responsive education for all students and whānau who require our support. Together, we remain focused on upholding the values of manaakitanga, whanaungatanga, and equity as we continue to serve our communities across the central region.

Ngā mihi,



Jeff Sanders  
Presiding Member

# Principal's Report

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The Central Regional Health School continues to be guided by our mission statement:

*“Awhi mai awhi atu - tautoko mai tautoko atu: Working in partnership and through innovation we enrich hauora, embrace diversity, and inspire quality continuous individualised learning”*

In 2025, we made meaningful progress toward our annual objectives and strategic priorities, reflecting our strong commitment to our mission. Given the nature of our work, building and nurturing relationships and partnerships was vital—and we saw many valuable collaborations either take root or grow stronger.

We are privileged to be guided by a knowledgeable and compassionate board of trustees. Their governance is marked by both expertise and heart. They continue to generously offer their time, visiting our regional sites and engaging directly with our staff.

In 2025 we carried out a ‘check & test’ focus where we aimed to identify barriers and try innovative approaches to our practices to aim to get the best outcomes possible for ākonga. We were guided by the question ‘Is this the best we can do?’, not from a deficit viewpoint, but an aspirational one. As we carried out stakeholder consultation for our next strategic plan, the voice we heard was a strong endorsement of this approach and the impact it was having. A successful ERO review in July provided further evidence of the positive impact the changes were having.

One result of this mahi was a significant increase in our school roll. Compared to 2024, our roll was up by 100% at many points through the year. While this was comforting to know that we were working better to meet the need, it created a different set of challenges as we needed to respond by providing physical space and teachers to meet this increased demand. I would like to acknowledge the staff for their positive attitude toward this which enabled us to keep moving forward despite the challenges.

Our leadership team and staff remain attentive to curriculum updates from the Ministry of Education. Because we support students from a wide range of schools, it's essential that our staff stay informed about these changes to ensure continuity and relevance in their teaching. I would like to thank our staff for their ongoing willingness to grow and embrace the changes, as they are required to be keeping up with all areas of the curriculum and all levels, due to the nature of the work they do.

The staff at Central Regional Health School serve in a unique and vital part of New Zealand's education system, supporting some of our most vulnerable taura. In moments when education might seem secondary to the challenges these young people face, our staff reinforce its importance—helping students to dream, plan, and work toward their futures. In times of hardship, this ability to envision a hopeful path forward can be a powerful part of healing. We are honoured to work alongside whānau and our partners in this deeply personal space. Our mission remains steadfast: Awhi mai awhi atu – tautoko mai tautoko atu.

Ngā mihi nui.



Jason White  
Tumuaki/ Principal  
Central Regional Health School

# Good Employer Statement

**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:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<i>Yes. Employment process and systems to support staff are looked at through this lens by SLT. The H&amp;S committee are also active and consider this.</i>
What is in your equal employment opportunities programme? Have you been fulfilling this programme?	<i>Board policies require employment processes to be fair</i>  <i>Yes</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Candidates are assessed on their skills and attributes and the best person for the role is offered the position.</i>
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? –	<i>We take guidance from our Kaiwhakahaere who is on our senior leadership team, and our Kaihāpai Ahurea who is a staff member who works across the whole school.</i>
How have you enhanced the abilities of individual employees?	<i>CRHS provides a big investment into staff professional development in the operational budget.</i>
How are you recognising the employment requirements of women?	<i>90% of our staff are female and our team leaders are tasked with ensuring the requirements of all of their staff are met. Our CRHS Equal Employment Opportunities procedure also covers this point.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We are considering this with furniture purchasing and property developments, to address identified areas of needs and to future proof where we can</i>

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

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>Yes</b>	<b>No</b>
Do you operate an EEO programme/policy?	•	
Has this policy or programme been made available to staff?	•	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		•
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	•	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		•
Does your EEO programme/policy set priorities and objectives?		•

# Giving effect to Te Tiriti o Waitangi at CRHS

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Te Tiriti o Waitangi (The Treaty of Waitangi) is a foundational document in New Zealand, establishing a partnership between Māori and the Crown. School boards in New Zealand have a critical role in honoring this partnership by incorporating Te Tiriti principles into their policies and practices. This report outlines steps CRHS can take to give effect to Te Tiriti o Waitangi.

## Principles of Te Tiriti o Waitangi

**Partnership:** Engaging with Māori communities and ensuring their participation in decision-making.

**Protection:** Safeguarding Māori culture, language, and identity.

**Participation:** Ensuring equitable access and opportunities for Māori students.

## Steps to Implement Te Tiriti o Waitangi

### Governance and Leadership

- **Policy Development:** Incorporate Te Tiriti principles in school policies. This includes commitment statements and specific actions to uphold the Treaty.
- **Board Training:** Encourage ongoing professional development for board members on Te Tiriti, its significance, and implications for school governance.
- **Māori Representation:** Ensure Māori representation on the board, either through appointed positions or advisory roles.

### Curriculum and Pedagogy

- **Māori Perspectives:** Integrate Māori perspectives and knowledge into the curriculum. This includes teaching Te Reo Māori and Māori history, traditions, and values. Local curriculum opportunities are sought where possible.
- **Cultural Competence:** Promote cultural competence among staff. This involves professional learning and development in culturally responsive teaching practices. A matrix has been developed that staff reflect upon and use for goal setting, and engagement in PD including, but not limited to, Niho Taniwha
- **Bicultural Resources:** Utilise bicultural resources and materials that reflect Māori culture and heritage in the classroom.

### Engagement with Māori Communities

- **Consultation and Collaboration:** Regularly consult with local iwi and whānau to seek input and feedback on school matters affecting Māori students. Oranga Tamariki are also a key partner in this space.
- **Whānau Engagement:** Foster strong relationships with whānau through culturally appropriate communication and involvement in school activities and decision-making.

### Support for Māori Students

- **Equitable Opportunities:** Ensure Māori students have access to the same opportunities and support as their peers.
- **Well-being and Identity:** Create a school environment that affirms and celebrates Māori identity, promoting the well-being of Māori students.

### Monitoring and Evaluation

- **Continuous Improvement:** Regularly review and evaluate the effectiveness of policies and practices in giving effect to Te Tiriti o Waitangi, making necessary adjustments.

By embedding the principles of partnership, protection, and participation into their governance, curriculum, community engagement, student support, and evaluation practices, Central Regional Health School board aims to honor their obligations under Te Tiriti o Waitangi. This commitment not only benefits Māori students but enriches the educational experience for all students, fostering a more inclusive and equitable school environment.

## Acknowledgements

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The Board expresses its sincere gratitude for the support received throughout 2025 from parents, schools, medical practitioners, clinicians, Te Whatu Ora, the Ministry of Education, Oranga Tamariki, and numerous other agencies partnering with the school. Together, we are committed to providing the highest quality service to our students, their families, and whānau.

CRHS values its strong relationships with the Northern and Southern Health Schools. The opportunity to collaborate with these schools is highly appreciated, and we are thankful for their support.

We extend our appreciation to the Capital and Coast District Health Board and the Hutt Valley District Health Board for their dedicated clinical support to CRHS - City, Te Whare o Rangituhi, and our community-based teams.

Our thanks also go to the Capital and Coast and Whanganui District Health Boards for providing hospital space for CRHS teachers.

We are grateful to Te Aho o Te Kura Pounamu - The Correspondence School for their partnership, and to the following schools for hosting CRHS offices under Ministry of Education agreements:

- Queen Elizabeth College, Palmerston North
- Horowhenua College, Levin
- Lakeview School, Masterton
- Porirua East School, Porirua
- Linden School, Tawa

Oranga Tamariki at Te Au rere a te Tonga and Epuni residences have maintained strong partnerships despite ongoing changes in youth justice and care and protection.

A special thank you is extended to the dedicated staff at the Ministry of Education for their ongoing support and commitment to our partnership.

CENTRAL REGIONAL HEALTH SCHOOL  
**STRATEGIC PLAN**  
 1 JANUARY 2024 – 31 DECEMBER 2025

This strategic plan has been collaboratively crafted through consultation with our community, including ākonga, whanau, kaiako, and various stakeholders. The Board of Trustees, working closely with the senior leadership team, has pinpointed the core themes, aspirations, and opportunities for enrichment and growth within our kura. These insights have shaped the strategic direction and priorities outlined in this plan.

<b>Strategic Goal (71b)</b>	<b>Actions (7e,7f):</b> <i>Define one to three high level tangible steps for each strategic goal to inform the annual targets.</i>	<b>Success (7g):</b> <i>Define what you expect to see at the end of two years</i>	<b>NELP &amp; Relevant Strategies (7di,ii,iii)</b>	<b>Board Primary Objectives (71b)</b>
Mana enhancing curriculum that promotes educational equity and empowers ākonga to strive for excellence.	<ul style="list-style-type: none"> <li>Engage kaiako, senior leaders, and support staff in high quality, impactful, curriculum focused professional development &amp; mentoring.</li> <li>Celebrate the cultural identity of ākonga through learning, language, and engagement</li> </ul>	<ul style="list-style-type: none"> <li>Agile &amp; responsive school curriculum that is reflective of the aspirations of our community, and the curriculum refresh.</li> <li>Kaiako who are well supported and empowered, confident, and capable of delivering impactful programmes of work.</li> <li>Curriculum and learning that is rich with language and culture.</li> </ul>	NELP 2, 3, 4, 5, 6, 7  Ka hikitia -Te Kanorautanga -Te Tuakiritanga -Te Rangatiratanga Te Mātaiaho	127 a 127 c 127 d
To empower ākonga on their journey.	<ul style="list-style-type: none"> <li>Engage kaiako, senior leaders, and support staff in high quality, impactful professional development, support, and or/mentoring to enhance their wellbeing and the wellbeing of ākonga and whānau.</li> <li>Ensure the cultural identity of ākonga and kaiako is valued and visibly woven into the fabric of school life.</li> <li>Work alongside stakeholders to support ākonga, to effectively reintegrate into mainstream education, pursue vocations, or transition into the workforce.</li> </ul>	<ul style="list-style-type: none"> <li>Kaiako who are well supported, empowered, &amp; confident to support the diverse needs of ākonga.</li> <li>Ākonga who feel supported and empowered on their personal journey.</li> <li>The cultural identity of Ākonga and kaiako is embedded within the kura.</li> <li>Ākonga and kaiako feel valued and have a strong sense of belonging.</li> <li>Strong partnerships and a shared understanding of best practice.</li> <li>Ākonga who are supported to thrive throughout their journey.</li> </ul>	NELP 1, 2, 6, 7  Ka hikitia -Te Whānau -Te Tangata -Te Kanorautanga  -Te Mātaiaho - Vision for Young People	127 a 127 b 127 c 127 d

*Evidence (7g): Success towards the strategic goals will be measured through annual targets, planning and reporting. Ongoing ākonga learning and progress achievement data tracking and analysis. And the collation and tracking of stakeholder feedback.*

ANNUAL IMPLEMENTATION PLAN 2025

Strategic Goal 1 Mana enhancing curriculum that promotes educational equity and empowers ākonga to strive for excellence.

Annual Target 1.1 A school-wide approach to the NZ Curriculum is developed, and kaiako are supported to be adaptive and dynamic through planned professional development.

	<i>What did we achieve?</i>	<i>Evidence Sources of information the board used to determine those outcomes.</i>	<i>Variances Reasons for any differences between the target and the outcomes</i>	<i>Where to next? Planning for next year</i>
<p>Action 1 MoE curriculum changes are engaged with and support provided for all staff to develop understanding and confidence in delivering these.</p> <p>Action 2 A school wide curriculum document is developed that captures our approach to delivering the NZC.</p> <p>Action 3 A professional development plan for staff is developed and actioned.</p>	<p><b>Actions</b></p> <ul style="list-style-type: none"> <li>Curriculum teams established, with leads for Literacy, Numeracy, and NCEA change.</li> <li>Wide rollout of new numeracy resources (Prime, Oxford, Maths No Problem, Numicon) and literacy initiatives.</li> <li>Structured professional development (PLD) for staff, including MoE-mandated literacy PD and ongoing numeracy workshops.</li> <li>Development of a school-wide curriculum document to clarify and communicate the CRHS approach.</li> </ul> <p><b>Outcomes &amp; Impact</b></p> <ul style="list-style-type: none"> <li>Staff and students report increased confidence and engagement, especially with numeracy resources.</li> <li>Professional development has improved teaching adaptability, though staff noted the volume of PD was challenging at times.</li> <li>Successful completion of CAA exams in literacy and numeracy by students, boosting achievement and confidence.</li> <li>Enhanced clarity and structure in teaching, with positive feedback from both staff and students.</li> <li>School-wide curriculum document was well received by ERO</li> </ul>	<ul style="list-style-type: none"> <li>Staff engagement in teacher only days, online meetings, external PD.</li> <li>Curriculum lead team disseminating information</li> </ul> <p>Team meeting minutes showing engagement in PD and online resources</p>	<p>SLT are happy that we have found a good balance of providing information and support in this area, considering that our staff are required to keep up with changes across primary and secondary. We did choose to change the focus of our last PD Day due to feedback from staff about them feeling overwhelmed. The most challenging factor here has been the volume and rate of changes coming from the ministry.</p>	<p>This will need to be a continued focus due to the volume of changes that we need to support our staff with. The curriculum team will remain in place and leading support with SLT.</p>

<b>Annual Target 1.2 A school-wide focus on te reo and tikanga Māori</b>				
	<i>What did we achieve?</i>	<i>Evidence Sources of information the board used to determine those outcomes.</i>	<i>Variances Reasons for any differences between the target and the outcomes</i>	<i>Where to next? Planning for next year</i>
<p><b>Action 1</b> Cultural competencies and inclusive practices enable ākonga culture and accessibility needs to be met.</p> <p><b>Action 2</b> Kaiako engage in school-wide whakawhanaungatanga and collaboration to develop and harness the collective expertise and skills of the staff team.</p>	<p><b>Actions</b></p> <ul style="list-style-type: none"> <li>· Ongoing PLD and resource sharing led by Kaiwhakahaere and Kaihāpai Ahurea.</li> <li>· Implementation of cultural competence frameworks (Niho Taniwha, Tātaiako).</li> <li>· Regular celebration of language weeks and cultural events (Matariki, poroporoaki, site blessings).</li> <li>· Strengthening relationships with local iwi and Māori providers.</li> </ul> <p><b>Outcomes &amp; Impact</b></p> <ul style="list-style-type: none"> <li>· Te Ao Māori values and practices are increasingly embedded in daily teaching, meetings, and events.</li> <li>· Staff confidence in leading waiata, karakia, and whakataukī has grown.</li> <li>· Cultural competencies are now part of self-assessment and professional growth cycles.</li> <li>· Staff and students are building stronger cultural identities, with pepeha and mihi becoming normalised.</li> <li>· Positive staff engagement and excitement about cultural learning opportunities.</li> </ul>	<ul style="list-style-type: none"> <li>· Engagement in full school pōwhiri</li> <li>· Development of a school waiata</li> <li>· Sites confident to run their own tikanga processes</li> <li>· Staff engaged in, and positive about professional development</li> <li>· Sites celebrating language weeks</li> </ul>	<p>SLT is happy with the progress made in these areas. While our work here will never be complete as we have aspirations rather than benchmarks, we are happy with the progress that has been made.</p>	<p>This will continue to be a focus for SLT, supported by the kaiwhakahaere and kaihāpai ahurea. The staff only day in February has a guest speaker attending who is delivering content with this focus.</p>

Strategic Goal 2

To empower ākonga on their journey.

**Annual Target 2.1** In consultation with partners, analyse systems and adapt to aspirationally seek the best outcomes for ākonga.

	<i>What did we achieve?</i>	<i>Evidence Sources of information the board used to determine those outcomes.</i>	<i>Variances Reasons for any differences between the target and the outcomes</i>	<i>Where to next? Planning for next year</i>
<p>Action 1 Tailored opportunities for student engagement (in person) with teachers and support staff are maximized, organisational capability is developed to significantly reduce waitlists.</p> <p>Action 2 Ensure equity in access to education by clarifying how we apply the RHS guidelines.</p> <p>Action 3 Maintain or develop relationships with, and then engage with stakeholders to quantify the need for health school services.</p> <p>Action 4 Student voice is captured and responded to feedback.</p> <p>Action 5 Individual learning needs are considered and support provided for staff to grow as practitioners.</p>	<p>Actions</p> <ul style="list-style-type: none"> <li>· Team leaders trialling new approaches and reporting outcomes for strategic planning.</li> <li>· Flexible, personalised learning models adopted, including group sessions and hubs for diverse needs.</li> <li>· No waitlists: creative staffing and scheduling ensure all referrals are admitted.</li> <li>· Stakeholder engagement with CAMHS, Oranga Tamariki, MOE, NGOs, and schools.</li> <li>· Student voice embedded in planning, with exit surveys and feedback mechanisms developed.</li> </ul> <p>Outcomes &amp; Impact</p> <ul style="list-style-type: none"> <li>· Increased opportunities for student engagement and support, with rapid admission and tailored programmes.</li> <li>· Positive feedback from stakeholders on CRHS's flexibility and responsiveness.</li> <li>· Improved consistency in practice through reviewed guidelines and clear documentation.</li> <li>· Student-centred, barrier-free approaches have supported roll growth and reduced barriers to access.</li> <li>· Operational challenges (staffing, device access) are being managed with solution-focused teamwork.</li> </ul>	<ul style="list-style-type: none"> <li>· Significant changes to delivery models at sites</li> <li>· Increase in contact time for students</li> <li>· Roll numbers have increased by 100% compared to the previous year</li> <li>· Waitlists have been eliminated</li> <li>· Relationships repaired or established with key partners</li> <li>· Student voice captured through stakeholder consultation processes and IP's</li> </ul> <p>A shift in mindset to a student centred approach (not to say this wasn't already the case in some areas)</p>	<p>SLT are very pleased with the progress made here. The review of the 'check &amp; test' mahi for the year has left the school primed to build on these initiatives in 2026 and continue to try to be innovative to get strong outcomes for students.</p>	<p>There is still work to be done to refine and then embed the changes.</p>

**Annual Target 3.1****Systems and processes to support the one-school approach are defined, developed and implemented.**

	<i>What did we achieve?</i>	<i>Evidence Sources of information the board used to determine those outcomes.</i>	<i>Variations Reasons for any differences between the target and the outcomes</i>	<i>Where to next? Planning for next year</i>
<p>Action 1 Deploy schoolwide HSW system and platform</p> <p>Action 2 Improve the usability and security of our IT network</p> <p>Action 3 Update the CRHS brand, website, external communications and collateral</p> <p>Action 4 Strengthen our data and systems to support decision making and sustainable outcomes</p>	<p><b>Actions</b></p> <ul style="list-style-type: none"> <li>· Ongoing development of IT systems (pre-enrol, SMS manager role, digital tracking).</li> <li>· Induction and training programmes to unify systems and expectations.</li> <li>· Efforts to automate processes and move towards a digital-first approach.</li> <li>· Strategic recruitment into permanent administration positions.</li> </ul> <p><b>Outcomes &amp; Impact</b></p> <ul style="list-style-type: none"> <li>· Improved tracking and reporting of roll, waitlists, and post-transition success.</li> <li>· Progress towards unified systems, though some projects delayed due to workload and staffing challenges.</li> <li>· Increased digital capability, with expanded use of Chromebooks and exploration of AI tools.</li> <li>· Induction programme and consistent branding initiatives are strengthening the one-school approach.</li> <li>· Budget planning is responsive to roll growth, ensuring resources are aligned with needs.</li> </ul>	<ul style="list-style-type: none"> <li>· External support engaged for a H&amp;S review and improvements</li> <li>· A review and refinement of some systems</li> <li>· Budget planning improved by the accurate use of data</li> <li>· Site processes adapted to work towards a school-wide approach.</li> </ul>	<p>SLT has had to be realistic about how much we achieved in this area. Delays have occurred for a range of reasons; however, we are clearer with where we are going and what is required to get there.</p>	<p>There is still much to be done in this area and will continue to be a focus.</p>

CENTRAL REGIONAL HEALTH SCHOOL  
**STRATEGIC PLAN**  
 1 JANUARY 2026 – 31 DECEMBER 2028

<b>KO WAI TĀTOU</b> Who are we?			
POU TAHI STRATEGIC GOAL 1	GOALS	INITIATIVES	OBJECTIVE
	Define and communicate who we are and what we do	Update our vision and values, brand and identity Redefine our service and enhance our learner centric delivery model Establish an engagement plan to connect with and develop our communities	We are clear in our purpose, and established and connected in our communities
	Create opportunities that enable ākongā to thrive	Define valued learner outcomes for ākongā Extend possibilities to increase the support we offer	
<b>WHANAKETANGA</b> Grow and develop			
POU RUA STRATEGIC GOAL 2	GOALS	INITIATIVES	OBJECTIVE
	Grow the capability of our people	Develop a plan to grow our leadership skills and emerging leaders Support and upskill our kaiako to meet the changing needs of our ākongā Establish a more diverse workforce	Our people thrive Our systems are strong Our impact is lasting
	Strengthen systems and resources to enable our people	Redevelop our systems to support a new delivery model Strengthen the collection and use of data to support and inform decision making	
<b>NGĀ ARA</b> Pathways			
POU TORU STRATEGIC GOAL 3	GOALS	INITIATIVES	OBJECTIVE
	Strengthen the access in and pathways out of our kura	Enable equitable access Define and enable effective pathways for ākongā	All ākongā who need our service engage in mana enhancing learning that contributes to successful transitions
	Create responsive curriculum pathways	Define responsive curriculum pathways that are innovative and inclusive Extend the culturally responsive capability within our kura Establish an equitable system to support pathways	
	Build community engagement	Strengthen connections to support pathways and collaboration Identify and develop opportunities to increase the benefits of partnership	

## CENTRAL REGIONAL HEALTH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# CENTRAL REGIONAL HEALTH SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

**Ministry Number:** 1630

**Principal:** Victoria Kerr

**School Address:** Level 7, 234 Wakefield Street, Te Aro

**School Postal Address:** PO Box 9349, Marion Square, Wellington , 6141

**School Phone:** 04 801 5010

**School Email:** admin@crhs.school.nz

Accountant / Service Provider:

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

# Central Regional 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.

Jeffrey William Sanders

Full Name of Presiding Member

*Jeffrey Sanders*

Signature of Presiding Member

Date

28 May 2026

ELLA ANNE VICTORIA KERR

Full Name of Principal

*E.A.V. Kerr*

Signature of Principal

Date

28 May 2026

**Central Regional Health School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	10,277,324	9,264,889	9,026,748
Locally Raised Funds	3	24,318	-	4,044
Interest		145,128	100,000	173,944
<b>Total Revenue</b>		<b>10,446,770</b>	<b>9,364,889</b>	<b>9,204,736</b>
<b>Expense</b>				
Learning Resources	4	8,209,757	7,724,562	7,407,490
Administration	5	879,950	929,248	761,938
Interest		5,739	5,900	10,574
Property	6	1,134,786	1,125,826	1,107,537
Loss on Disposal of Property, Plant and Equipment		8,339	-	-
<b>Total Expense</b>		<b>10,238,571</b>	<b>9,785,536</b>	<b>9,287,539</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>208,199</b>	<b>(420,647)</b>	<b>(82,803)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>208,199</b>	<b>(420,647)</b>	<b>(82,803)</b>

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

**Central Regional Health School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		3,784,028	3,491,997	3,866,831
Total comprehensive revenue and expense for the year		208,199	(420,647)	(82,803)
Contributions from the Ministry of Education - Te Mana Tuhono		9,811	-	-
<b>Equity at 31 December</b>		4,002,038	3,071,350	3,784,028
Accumulated comprehensive revenue and expense		4,002,038	3,071,350	3,784,028
<b>Equity at 31 December</b>		4,002,038	3,071,350	3,784,028

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.

**Central Regional Health School**  
**Statement of Financial Position**  
As at 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	362,654	527,896	409,736
Accounts Receivable	8	762,621	582,520	686,655
GST Receivable		23,535	40,372	42,860
Prepayments		70,082	38,154	44,056
Investments	9	1,809,815	1,344,646	2,500,000
		<u>3,028,707</u>	<u>2,533,588</u>	<u>3,683,307</u>
<b>Current Liabilities</b>				
Accounts Payable	11	815,145	600,972	701,617
Revenue Received in Advance	12	-	6,142	500
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	13	18,982	12,853	22,567
		<u>834,127</u>	<u>619,967</u>	<u>724,684</u>
<b>Working Capital Surplus/(Deficit)</b>		2,194,580	1,913,621	2,958,623
<b>Non-current Assets</b>				
Investments (more than 12 months)	9	1,000,000	-	-
Property, Plant and Equipment	10	828,669	1,181,352	865,598
		<u>1,828,669</u>	<u>1,181,352</u>	<u>865,598</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	13	21,211	23,623	40,193
		<u>21,211</u>	<u>23,623</u>	<u>40,193</u>
<b>Net Assets</b>		<u>4,002,038</u>	<u>3,071,350</u>	<u>3,784,028</u>
<b>Equity</b>		<u>4,002,038</u>	<u>3,071,350</u>	<u>3,784,028</u>

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

**Central Regional Health School**  
**Statement of Cash Flows**  
For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,260,053	2,125,900	1,836,126
Locally Raised Funds		26,653	-	16,003
Goods and Services Tax (net)		19,325	-	(2,488)
Payments to Employees		(1,004,785)	(1,029,777)	(925,448)
Payments to Suppliers		(996,756)	(584,101)	(1,025,702)
Interest Paid		(5,739)	(5,900)	(10,574)
Interest Received		152,495	100,000	177,126
Net cash from/(to) Operating Activities		451,246	606,122	65,043
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(175,748)	(281,600)	(211,833)
Purchase of Investments		(1,009,815)	-	(685,607)
Proceeds from Sale of Investments		700,000	-	1,030,253
Net cash from/(to) Investing Activities		(485,563)	(281,600)	132,813
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(12,765)	(15,551)	(7,045)
Net cash from/(to) Financing Activities		(12,765)	(15,551)	(7,045)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(47,082)</b>	<b>308,971</b>	<b>190,811</b>
Cash and cash equivalents at the beginning of the year	7	409,736	218,925	218,925
<b>Cash and cash equivalents at the end of the year</b>	7	<b>362,654</b>	<b>527,896</b>	<b>409,736</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

# Central Regional Health School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Central Regional 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.

###### **Cyclical maintenance**

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

*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 18b.

*Recognition of grants*

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

**c) Revenue Recognition**

**Government Grants**

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

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

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

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

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

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

**Other Grants where conditions exist**

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

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

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

#### **Interest Revenue**

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

#### **d) Operating Lease Payments**

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

#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

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

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

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

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

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

#### **Finance Leases**

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

### **Depreciation**

Property, plant and equipment 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:

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

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

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

#### *Non cash generating assets*

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

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

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

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

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

### **l) Accounts Payable**

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

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

**n) Revenue Received in Advance**

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

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

**o) Funds Held in Trust**

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

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

**p) Funds held for Capital works**

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

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

**q) Shared Funds**

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

**r) Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a 0 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

**s) Financial Instruments**

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

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

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

**t) Borrowings**

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

**u) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**w) Services received in-kind**

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

**2. Government Grants**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Government Grants - Ministry of Education	2,235,114	2,140,300	1,857,173
Teachers' Salaries Grants	7,019,962	6,162,563	6,198,597
Use of Land and Buildings Grants	971,134	962,026	928,590
Other Government Grants	51,114	-	42,388
	<u>10,277,324</u>	<u>9,264,889</u>	<u>9,026,748</u>

**3. Locally Raised Funds**

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

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Fees for Extra Curricular Activities	750	-	4,044
Fundraising and Community Grants	500	-	-
Other Revenue	23,068	-	-
	<u>24,318</u>	<u>-</u>	<u>4,044</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>24,318</u>	<u>-</u>	<u>4,044</u>

The school received a grant from the TG Macarthy Trust for \$500 which is included in the Fundraising and Community Grants line in the above note.

**4. Learning Resources**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Curricular	316,448	406,250	367,402
Employee Benefits - Salaries	7,556,379	6,846,062	6,669,384
Staff Development	72,851	202,250	119,593
Depreciation	208,246	160,000	170,601
Other Learning Resources	31,126	62,600	24,738
Special Needs	-	16,900	29,139
Vehicle Running Costs	24,707	30,500	26,633
	<u>8,209,757</u>	<u>7,724,562</u>	<u>7,407,490</u>

## 5. Administration

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	12,536	7,430	10,265
Board Fees and Expenses	85,374	50,400	58,846
Operating Leases	121,211	134,500	148,826
Other Administration Expenses	208,679	304,500	179,405
Employee Benefits - Salaries	380,546	346,278	294,563
Insurance	45,829	46,000	38,608
Service Providers, Contractors and Consultancy	17,760	17,640	16,800
Principal	8,015	22,500	14,625
	879,950	929,248	761,938

## 6. Property

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	41,408	46,000	49,897
Heat, Light and Water	28,462	25,000	26,460
Repairs and Maintenance	80,196	78,500	85,595
Use of Land and Buildings	971,134	962,026	928,590
Other Property Expenses	13,586	14,300	16,995
	1,134,786	1,125,826	1,107,537

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

## 7. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	362,654	527,896	409,736
Cash and cash equivalents for Statement of Cash Flows	362,654	527,896	409,736

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

**8. Accounts Receivable**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	8,051	82,520	44,510
Receivables from the Ministry of Education	21,468	-	5,088
Interest Receivable	17,173	-	24,540
Teacher Salaries Grant Receivable	715,929	500,000	612,517
	<u>762,621</u>	<u>582,520</u>	<u>686,655</u>
Receivables from Exchange Transactions	25,224	82,520	69,050
Receivables from Non-Exchange Transactions	737,397	500,000	617,605
	<u>762,621</u>	<u>582,520</u>	<u>686,655</u>

**9. Investments**

The School's investment activities are classified as follows:

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	1,809,815	1,344,646	2,500,000
Non-current Asset			
Long-term Bank Deposits	1,000,000	-	-
Total Investments	<u>2,809,815</u>	<u>1,344,646</u>	<u>2,500,000</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	132,375	18,866	-	-	(7,531)	<b>143,710</b>
Furniture and Equipment	365,348	28,558	(2,057)	-	(57,244)	<b>334,605</b>
Information and Communication Technology	206,179	73,108	(5,833)	-	(86,864)	<b>186,590</b>
Motor Vehicles	97,508	59,125	-	-	(31,826)	<b>124,807</b>
Leased Assets	63,675	-	-	-	(24,718)	<b>38,957</b>
Library Resources	513	-	(449)	-	(64)	-
	<b>865,598</b>	<b>179,657</b>	<b>(8,339)</b>	-	<b>(208,247)</b>	<b>828,669</b>

The net carrying value of equipment held under a finance lease is \$38,957 (2024: \$63,675)

### 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	158,743	(15,033)	<b>143,710</b>	139,878	(7,503)	<b>132,375</b>
Furniture and Equipment	505,830	(171,225)	<b>334,605</b>	626,988	(261,640)	<b>365,348</b>
Information and Communication Technology	378,141	(191,551)	<b>186,590</b>	577,066	(370,887)	<b>206,179</b>
Motor Vehicles	162,076	(37,269)	<b>124,807</b>	102,950	(5,442)	<b>97,508</b>
Leased Assets	83,977	(45,020)	<b>38,957</b>	83,977	(20,302)	<b>63,675</b>
Library Resources	-	-	-	4,199	(3,686)	<b>513</b>
	<b>1,288,767</b>	<b>(460,098)</b>	<b>828,669</b>	<b>1,535,058</b>	<b>(669,460)</b>	<b>865,598</b>

**11. Accounts Payable**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	74,369	100,972	62,168
Accruals	10,386	-	9,765
Employee Entitlements - Salaries	715,929	500,000	612,517
Employee Entitlements - Leave Accrual	14,461	-	17,167
	<u>815,145</u>	<u>600,972</u>	<u>701,617</u>
 Payables for Exchange Transactions	 815,145	 600,972	 701,617
	<u>815,145</u>	<u>600,972</u>	<u>701,617</u>

The carrying value of payables approximates their fair value.

**12. Revenue Received in Advance**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Income in Advance	-	6,142	500
	<u>-</u>	<u>6,142</u>	<u>500</u>

**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	21,668	12,853	27,195
Later than One Year	23,289	23,623	44,957
Future Finance Charges	(4,764)	-	(9,392)
	<u>40,193</u>	<u>36,476</u>	<u>62,760</u>
 <b>Represented by</b>			
Finance lease liability - Current	18,982	12,853	22,567
Finance lease liability - Non current	21,211	23,623	40,193
	<u>40,193</u>	<u>36,476</u>	<u>62,760</u>

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

## 15. Remuneration

### Key management personnel compensation

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

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	24,480	15,205
<i>Leadership Team</i>		
Remuneration	762,017	725,969
Full-time equivalent members	5.11	5.00
Total key management personnel remuneration	<u>786,497</u>	<u>741,174</u>

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

### Principal

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

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180 - 190
Benefits and Other Emoluments	3 - 4	4 - 5

### Other Employees

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

Remuneration	<b>2025</b>	<b>2024</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	20.00	18.00
110 - 120	13.00	13.00
120 - 130	2.00	1.00
130 - 140	5.00	1.00
140 - 150	2.00	2.00
	<u>42.00</u>	<u>35.00</u>

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:

	<b>2025 Actual</b>	<b>2024 Actual</b>
Total	\$20,000	\$0
Number of People	1	0

## 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.

### Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2026.

## 18. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2025 (Capital commitments at 31 December 2024: \$0).

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 0..

### (b) Operating Commitments

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

**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**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and Cash Equivalents	362,654	527,896	409,736
Receivables	762,621	582,520	686,655
Investments - Term Deposits	2,809,815	1,344,646	2,500,000
Total financial assets measured at amortised cost	<u>3,935,090</u>	<u>2,455,062</u>	<u>3,596,391</u>

**Financial liabilities measured at amortised cost**

Payables	815,145	600,972	701,617
Finance Leases	40,193	36,476	62,760
Total financial liabilities measured at amortised cost	<u>855,338</u>	<u>637,448</u>	<u>764,377</u>

**20. Events After Balance Date**

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

## Central Regional Health School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Jeff Sanders	Presiding Member	Appointed	Sep 2025
Jeff Sanders	Presiding Member	Appointed	Sep 2028
Jason White	Principal	ex Officio	
Michelle Dundon-Smith	Staff Representative	Elected	Sep 2025
Michelle Dundon-Smith	Staff Representative	Elected	Sep 2028
Maia Turner-Pirihi	Student Representative	Co-opted	Jun 2027
Lois Dawson-Mikaere	Other	Appointed	Dec 2025
Sara Williams	Other	Appointed	Sep 2025
John McElwee	Other	Appointed	Sep 2025
John Willis	Other	Co-opted	Aug 2026
Kate Robertshaw		Appointed	Sep 2025
Sara Williams		Appointed	Sep 2028
John McElwee		Appointed	1/09/2028
Kate Robertshaw		Appointed	1/09/2028

## **Central Regional Health School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$8,471 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2025 the Central Regional Health School Board:

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