

# CAMBRIDGE MIDDLE SCHOOL

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

### School Directory

**Ministry Number:** 1701

**Principal:** Daryl Gibbs

**School Address:** Clare Street, Cambridge

**School Postal Address:** Clare Street, Cambridge, 3434

**School Phone:** 07 827 5135

**School Email:** [io.b@cms.school.nz](mailto:io.b@cms.school.nz)

**Accountant / Service Provider:**

### Members of the Board:

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Nikki Cattle	Parent Representative	Elected	Aug-28
Daryl Gibbs	Principal ex Officio		
Jo Cumming	Parent Representative	Elected	Aug-28
Sam Fusdon	Parent Representative	Elected	Aug-28
Haydn Wright	Presiding Member	Elected	Aug-28
Lindsay Plasmeyer	Parent Representative	Elected	Aug-28
Danielle Fuller	Staff Representative	Elected	Aug-28

# CAMBRIDGE MIDDLE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Cambridge Middle 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.

Nikki Cattle

Full Name of Presiding Member

Signed by:  
  
B0D4294B40555CE5

Signature of Presiding Member

01/06/2026

Date

Daryl Gibbs

Full Name of Principal

Signed by:  
  
85FD055CBA3D4D58

Signature of Principal

01/06/2026

Date

# Cambridge Middle 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	7,273,624	7,127,925	6,767,143
Locally Raised Funds	3	508,310	135,000	461,098
Interest		33,221	30,000	50,399
Gain on Sale of Property, Plant and Equipment		-	-	3,043
<b>Total Revenue</b>		<b>7,815,155</b>	<b>7,292,925</b>	<b>7,281,683</b>
<b>Expense</b>				
Locally Raised Funds	3	294,964	11,500	282,402
Learning Resources	4	5,025,384	5,059,380	4,759,746
Administration	5	481,489	462,345	411,797
Interest		10,279	30,850	7,812
Property	6	1,809,664	1,830,645	1,828,499
Loss on Disposal of Property, Plant and Equipment		3,147	-	4,449
<b>Total Expense</b>		<b>7,624,927</b>	<b>7,394,720</b>	<b>7,294,705</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>190,228</b>	<b>(101,795)</b>	<b>(13,022)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>190,228</b>	<b>(101,795)</b>	<b>(13,022)</b>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying



# Cambridge Middle 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>		1,562,936	1,853,995	1,785,563
Total comprehensive revenue and expense for the year		190,228	(101,795)	(13,022)
Contribution - Furniture and Equipment Grant		99,146	335,500	123,300
Contributions from the Ministry of Education		63,212	-	-
contributions to the Ministry of Education			(311,295)	(332,905)
<b>Equity at 31 December</b>		1,915,522	1,776,405	1,562,936
Accumulated comprehensive revenue and expense		1,915,522	1,776,405	1,562,936
Reserves		-	-	-
<b>Equity at 31 December</b>		1,915,522	1,776,405	1,562,936

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.

# Cambridge Middle School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	581,326	581,295	198,161
Accounts Receivable	8	444,581	424,900	561,828
GST Receivable		36,630	25,890	-
Prepayments		24,191	24,200	40,753
Inventories		-	-	-
Investments	9	890,862	890,865	558,958
		<u>1,977,590</u>	<u>1,947,150</u>	<u>1,359,700</u>
<b>Current Liabilities</b>				
GST Payable		-	-	18,477
Accounts Payable	11	901,997	896,450	489,837
Borrowings	12	10,837	1,300	5,868
Revenue Received in Advance	13	3,037	17,500	20,691
Provision for Cyclical Maintenance	14	50,260	269,300	-
Finance Lease Liability	15	16,584	-	17,674
Funds held in Trust	16	3,200	-	18,190
Funds held for Capital Works Projects	17	93,826	101,540	56,385
		<u>1,079,741</u>	<u>1,286,090</u>	<u>649,244</u>
<b>Working Capital Surplus/(Deficit)</b>		897,849	661,060	710,456
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,163,643	1,163,715	1,124,266
		<u>1,163,643</u>	<u>1,163,715</u>	<u>1,124,266</u>
<b>Non-current Liabilities</b>				
Borrowings	12	-	9,650	22,405
Provision for Cyclical Maintenance	14	123,933	-	224,033
Finance Lease Liability	15	22,037	38,720	25,347
		<u>145,970</u>	<u>48,370</u>	<u>271,785</u>
<b>Net Assets</b>		<u>1,915,522</u>	<u>1,776,405</u>	<u>1,562,937</u>
<b>Equity</b>		<u>1,915,522</u>	<u>1,776,405</u>	<u>1,562,936</u>

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



# Cambridge Middle 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		1,980,520	2,036,731	1,967,343
Locally Raised Funds		483,811	124,684	39,001
Hostel		-	-	
International Students		-	-	
Goods and Services Tax (net)		(55,107)	(44,485)	40,362
Payments to Employees		(831,926)	(820,594)	(838,560)
Payments to Suppliers		(814,288)	(496,975)	(901,063)
Interest Paid		(10,279)	(30,850)	(7,812)
Interest Received		35,821	32,570	38,315
Net cash from/(to) Operating Activities		788,552	801,081	337,586
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(3,147)	7,305	1,530
Purchase of Property Plant & Equipment (and Intangibles)		(203,346)	(219,459)	(202,509)
Purchase of Investments		(331,904)	(331,907)	(121,332)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(538,397)	(544,061)	(322,311)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		99,146	99,166	123,300
Contributions from Ministry of Education		63,212	21,610	-
Finance Lease Payments		(12,242)	(4,303)	10,147
Loans Received		(17,436)	(17,323)	(17,203)
Funds Administered on Behalf of Other Parties		329	26,963	(373,074)
Net cash from/(to) Financing Activities		133,009	126,113	(256,830)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>383,164</b>	<b>383,133</b>	<b>(241,555)</b>
Cash and cash equivalents at the beginning of the year	7	198,161	198,162	439,716
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>581,325</b>	<b>581,295</b>	<b>198,161</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.



# Cambridge Middle School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

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

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

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



#### *Cyclical maintenance*

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

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 15. Future operating lease commitments are disclosed in note 23.

##### *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) 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.

**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.

#### **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	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

#### **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.

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.

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

Revenue received in advance relates to fees received from grants 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 international students, should the School be unable to provide the services to which they relate.

#### **m) 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.

#### **n) 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.

#### **o) Provision for Cyclical Maintenance**

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

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

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

#### **p) 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.



**q) 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.

**r) 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.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,763,697	1,618,000	1,754,411
Teachers' Salaries Grants	4,114,522	4,114,520	3,632,363
Use of Land and Buildings Grants	1,395,405	1,395,405	1,360,749
Other Government Grants	-	-	19,620
	<u>7,273,624</u>	<u>7,127,925</u>	<u>6,767,143</u>

## 3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	82,764	56,000	240,387
Fees for Extra Curricular Activities	219,621	5,000	126,617
Fundraising and Community Grants	4,208	-	1,516
Other Revenue	20,400	-	-
International Student Fees	181,317	74,000	92,578
	<u>508,310</u>	<u>135,000</u>	<u>461,098</u>
<b>Expense</b>			
Extra Curricular Activities Costs	231,890	1,000	251,753
Fundraising and Community Grant Costs	980	3,500	4,489
Other Locally Raised Funds Expenditure	5,023	-	-
International Student - Employee Benefits - Salaries	26,735	-	9,522
International Student - Other Expenses	30,336	7,000	16,638
	<u>294,964</u>	<u>11,500</u>	<u>282,402</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>213,346</u>	<u>123,500</u>	<u>178,696</u>

#### 4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	106,105	100,000	112,165
Employee Benefits - Salaries	4,629,558	4,642,520	4,258,284
Staff Development	100,272	119,000	161,974
Depreciation	179,562	180,000	179,463
Other Learning Resources	9,887	17,860	47,862
	<u>5,025,384</u>	<u>5,059,380</u>	<u>4,759,746</u>

#### 5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	11,700	6,500	5,881
Board Fees and Expenses	20,447	27,700	23,606
Other Administration Expenses	128,736	188,745	155,691
Employee Benefits - Salaries	199,831	208,300	195,630
Insurance	37,185	20,100	18,715
Service Providers, Contractors and Consultancy	83,590	11,000	12,273
	<u>481,489</u>	<u>462,345</u>	<u>411,797</u>

#### 6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cyclical Maintenance	(34,668)	33,140	28,748
Heat, Light and Water Rates	44,803	43,000	43,014
Rates	36,006	21,300	17,002
Repairs and Maintenance	89,210	98,000	99,550
Use of Land and Buildings	1,395,405	1,395,405	1,360,749
Employee Benefits - Salaries	80,981	75,000	88,489
Other Property Expenses	197,927	164,800	190,947
	<u>1,809,664</u>	<u>1,830,645</u>	<u>1,828,499</u>

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

#### 7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	581,326	581,295	198,161
	<u>581,326</u>	<u>581,295</u>	<u>198,161</u>

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

Of the \$581,326 Cash & Cash equivalents, \$93,826 is held by the school on behalf of the Ministry of Education. The funds have been provided by ministry as part of the school's 5 Year Agreement Funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The Funds are required to be spent in 2026 on Crown owned school Buildings.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 13.



## 8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	7,720	8,000	875
Receivables from the Ministry of Education	20,020	-	237,342
Interest Receivable	14,070	14,100	16,670
Teacher Salaries Grant Receivable	402,771	402,800	306,941
	<u>444,581</u>	<u>424,900</u>	<u>561,828</u>
Receivables from Exchange Transactions	21,790	22,100	17,545
Receivables from Non-Exchange Transactions	422,791	402,800	544,283
	<u>444,581</u>	<u>424,900</u>	<u>561,828</u>

## 9. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	890,862	890,865	558,958
Total Investments	<u>890,862</u>	<u>890,865</u>	<u>558,958</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	57,363	-	-	-	(2,703)	54,660
Building Improvements	195,470	626	-	-	(4,698)	191,397
Furniture and Equipment	579,968	118,144	(2,670)	-	(88,891)	606,551
Information and Communication Technology	211,582	84,095	-	-	(60,240)	235,436
Motor Vehicles	31,359	-	-	-	(7,302)	24,057
Leased Assets	21,088	15,595	-	-	(11,911)	24,772
Library Resources	27,436	3,773	(623)	-	(3,814)	26,772
	<u>1,124,266</u>	<u>222,233</u>	<u>(3,293)</u>	<u>-</u>	<u>(179,562)</u>	<u>1,163,643</u>

The net carrying value of Information and Communication Technology held under a finance lease is \$19,652 (2024: \$29,220)

### Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	99,697	(45,038)	54,659	99,698	(42,335)	57,363
Building Improvements	344,312	(152,916)	191,397	343,686	(148,216)	195,470
Furniture and Equipment	1,507,756	(901,205)	606,551	1,395,075	(815,106)	579,968
Information and Communication Technology	715,447	(480,010)	235,436	631,352	(419,770)	211,582
Motor Vehicles	103,144	(79,087)	24,057	103,144	(71,785)	31,359
Leased Assets	109,133	(84,360)	24,772	93,538	(72,450)	21,088
Library Resources	112,187	(85,415)	26,772	112,928	(85,492)	27,436
	<u>2,991,675</u>	<u>(1,828,032)</u>	<u>1,163,643</u>	<u>2,779,421</u>	<u>(1,655,154)</u>	<u>1,124,266</u>

### 11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	416,598	416,600	97,071
Accruals	15,427	9,800	9,281
Employee Entitlements - Salaries	459,843	459,900	372,711
Employee Entitlements - Leave Accrual	10,129	10,150	10,774
	<u>901,997</u>	<u>896,450</u>	<u>489,837</u>

Payables for Exchange Transactions	901,997	896,450	489,837
	<u>901,997</u>	<u>896,450</u>	<u>489,837</u>

The carrying value of payables approximates their fair value.

### 12. Borrowings

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Loans due in one year	10,837	1,300	5,868
	<u>10,837</u>	<u>1,300</u>	<u>5,868</u>
Loans due after one year	-	9,650	22,405
	<u>-</u>	<u>9,650</u>	<u>22,405</u>

The School has borrowings at 31 December 2025 of \$9,602 (31 December 2023 \$22,405). This loan is an interest free Crown Loan under the Energy Efficiency and Conservation Authority (EECA) scheme to replace all lighting in the school. The loan is payable in equal instalments of \$3,200.75 per quarter.

The school has borrowings at 31 December 2025 of \$1,235 (31 December 2024 \$5,868). This loan is from the Fuji Xerox for the early settlement of a previous copier lease. The loan is unsecured, interest is 7% per annum and the loan is payable with interest in equal instalments of \$411.81 per month.

### 13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
International Student Fees in Advance	-	-	2,741
Other revenue in Advance	3,037	17,500	17,950
	<u>3,037</u>	<u>17,500</u>	<u>20,691</u>



**14. Provision for Cyclical Maintenance**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Provision at the Start of the Year	\$ 224,033	\$ -	\$ 195,285
Increase/(decrease) to the Provision During the Year	23,291	33,140	28,748
Use of the Provision During the Year	(15,172)	-	-
Adjustment	(57,959)	-	-
Provision at the End of the Year	<u>174,193</u>	<u>33,140</u>	<u>224,033</u>
Cyclical Maintenance - Current	50,260	269,300	224,033
Cyclical Maintenance - Non current	123,933	-	-
	<u>174,193</u>	<u>269,300</u>	<u>224,033</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's painting contract

**15. Finance Lease Liability**

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
No Later than One Year	\$ 17,553	\$ 18,000	\$ 20,922
Later than One Year	26,116	26,500	28,394
Future Finance Charges	(5,048)	(5,100)	(6,294)
	<u>38,621</u>	<u>39,400</u>	<u>43,021</u>
<b>Represented by</b>			
Finance lease liability - Current	16,584	-	17,674
Finance lease liability - Non current	22,037	38,720	25,347
	<u>38,621</u>	<u>38,720</u>	<u>43,021</u>

**16. Funds held in Trust**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 3,200	\$ -	\$ 18,190
	<u>3,200</u>	<u>-</u>	<u>18,190</u>

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

The School collect homestay fees for international Students which is then paid out to host families upon arrival of International Students. At year end the school had collected \$3,200 (2024:\$18,190).



### 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

	2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
Admin Flooring Project Number 250727		56,386	-	(56,386)	-	-
Heatpump Replacement	256,174	-	13,500	(9,930)	-	3,570
Roofing Project	253,669	-	500,000	(424,035)	-	75,965
Block ABOF Project	253,670	-	37,500	(23,209)	-	14,291
Decking Project	252,797	-	11,737	(11,737)	-	-
Flooring Replacement	254,873	-	7,612	(7,612)	-	-
<b>Totals</b>		<b>56,386</b>	<b>570,349</b>	<b>(532,909)</b>	<b>-</b>	<b>93,826</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	93,826
Funds Receivable from the Ministry of Education	-

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
Admin Flooring Project Number	250727	-	56,386	-	-	56,386
Technology Dept	226089	8,480	1,315,787	(1,657,172)	332,905	-
Drainage Repair	242351	(3,326)	3,527	(201)	-	-
Lining Replacement	250727	500	-	(500)	-	-
<b>Totals</b>		<b>5,654</b>	<b>1,375,700</b>	<b>(1,657,873)</b>	<b>332,905</b>	<b>56,386</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	56,386
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### 18. Funds Held on Behalf of Kahui Ako

Cambridge Middle School is the lead school funded by the Ministry of Education to provide community of learning services to its cluster of schools.

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	22,122	-	144,218
Total funds received	22,122	-	144,218
Funds remaining	22,122	-	144,218
Distribution of Funds	22,122	-	122,096
Funds Held at Year End	-	-	22,122



## 19. 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.

## 20. 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 \$
<i>Board Members</i>		
Remuneration	3,843	2,874
<i>Leadership Team</i>		
Remuneration	823,786	806,490
Full-time equivalent members	6	6
Total key management personnel remuneration	827,628	809,364

There are 7 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 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	200-205
Benefits and Other Emoluments	6-7	6-7

### 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	9.00	6.00
110-120	6.00	4.00
120-130	3.00	1.00
130-140	1.00	1.00
140-150	1.00	0.00
150-160	1.00	0.00
	21.00	12.00

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



## 21. 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	-	\$10,000
Number of People	-	1

## 22. 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.

## 23. Commitments

### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$98,139 (2024:\$56,386) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Heatpump Replacement	3,570
Roofing Project	79,715
Block ABOF Project	14,854
<b>Total</b>	<b><u>98,139</u></b>

### (b) Operating Commitments

As at 31 December 2025, the Board has entered into the following contracts:

(a) The School has entered into an agreement with Carus Group Ltd for exterior print maintenance of the school's Buildings. The amount committed on the contract is :

	2025 Actual \$	2024 Actual \$
No later than One Year	56,543	17,203
Later than One Year and No Later than Five Years	148,123	11,070
Later than Five Years	23,400	-
	<b><u>228,066</u></b>	<b><u>28,273</u></b>

The total lease payments incurred during the period were \$228,066 (2024: \$17,203).



## 24. 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	581,326	581,295	198,161
Receivables	444,581	424,900	561,828
Investments - Term Deposits	890,862	890,865	558,958
Total financial assets measured at amortised cost	<u>1,916,769</u>	<u>1,897,060</u>	<u>1,318,947</u>

### Financial liabilities measured at amortised cost

Payables	901,997	896,450	489,837
Borrowings - Loans	10,837	9,650	28,273
Finance Leases	38,621	38,720	43,021
Total financial liabilities measured at amortised cost	<u>951,455</u>	<u>944,820</u>	<u>561,131</u>

## 25. Events After Balance Date

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

## 26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.



**Cambridge Middle School  
For the year ending 31 December 2025**

**Kiwisport**

Kiwisport is a government funding initiative to support students' participation in organised sport

In 2025 the school received Kiwisport funding of \$10,347 (2024:\$10,390)

The funding was spent on sporting endeavours.

**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF CAMBRIDGE MIDDLE SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

**Opinion**

In our opinion the financial statements:

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

Our audit was completed on 02 June 2026. This is the date at which our opinion is expressed.

**Basis for our opinion**

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

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

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

**Responsibilities of the Board for the financial statements**

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

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

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

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

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

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error.

Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information included in the Board's annual report**

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Statement on how the School is Giving Effect to the Treaty of Waitangi and Statement of KiwiSport funding.

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

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

#### **Independence**

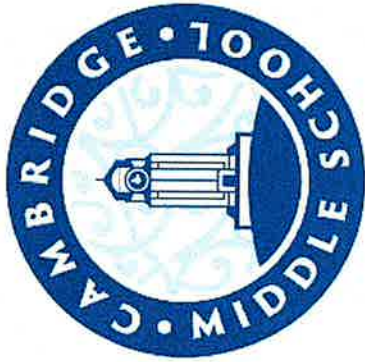
We are independent of the School in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics*

*for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Liyan Yao  
Owen McLeod & Co Limited  
On behalf of the Auditor-General  
Hamilton, New Zealand



**CAMBRIDGE  
MIDDLE  
SCHOOL**  
CONNECT · INSPIRE · GROW

# Annual Data Report

*Author: Senior Leadership Team*

*Date: March 2026*

1. **Link to the Charter: School wide targets - student learning**  
e.g. priority learners, school-wide data tracking

This report is based on the Overall Teacher Judgements (OTJ) made by classroom teachers for each student. The OTJ is made based on information that the teacher has gathered from observations, conversations and conferences, tasks/assignments, and formal assessments.

Cambridge Middle School uses a variety of assessment tools throughout the year to ensure that we have in-depth knowledge of where each student is achieving, and what any gaps or weaknesses may be, along with areas of strength and acceleration. For the beginning of the year OTJ teachers use the end of 2024 data provided from the previous year's teacher (where possible) and a combination of formative assessment and anecdotal information to make the judgements. Term 1 testing includes PAT Mathematics and Listening, Reading Comprehension, e-asTTle Reading and Writing for all Year levels.

2. **Relevant Data:**
  - Priority Learners progress data in relation to Charter goals
  - Year 7, 8, 9 and 10 student data
  - MOE ethnicities data breakdown

We have a curriculum that is relevant, engaging and challenging

# Curriculum Marautanga



**CMa. Successfully implement a localised conceptual curriculum as the foundation for learning at CMS**

- CMa.**
- WST and SLT will lead and embed the implementation and continued development of the conceptual curriculum
  - All staff will participate in PLD to develop their understanding of the Understanding by Design process/principles and will use the UKD model from the refreshed NZC
  - We will work closely with our Kāhui Ako and Mana Whenua to ensure a localised lens is woven through our curriculum
  - Unpack and understand the refreshed NZC Te Mātāaho and the common practice model to ensure coherence with CMS curriculum

**CMb. Create targeted programmes to engage all learners, with a focus on priority learners**

- CMb.**
- All staff will continue to participate in PLD to ensure the use of robust planning and evidence to specifically target the needs of their learners (observations, moderation, progression, assessment and reporting)
  - A full time SENCO is employed to ensure that all priority learners are identified and supported with specialised programmes targeted to their needs
  - We will continue to develop a wide range of innovative enrichment and extension programmes to support our learners
  - Implement effective formative assessment strategies to enhance and further develop our school wide Assessment Framework.

a. The conceptual curriculum has a localised lens, is collaboratively planned and uses the Understand, Know, Do model

a. All staff are using robust planning and evidence to target learner needs.  
b. All ākonga will be achieving at, or making accelerated progress towards, their expected curriculum level



# Annual Aims 2025

The Cambridge Middle School Board regularly considered and discussed ākonga progress and achievement data in 2024. The Board also reviewed the areas of improvement from the Analysis of Variance and curriculum levels from 2024. From the trends and patterns of the data we have identified, our School Board needs to focus on continuing to improve ākonga progress and achievement in Writing and Mathematics. With the continued development of a role at CMS to support ākonga wellbeing (Pouarataki) we continuing our Wellbeing and Engagement Aim. The goal of this is to continue to improve ākonga engagement in school and their access to wellbeing supports. To achieve this, we have developed the following annual aims and targets, including planned actions to achieve these. These will be reviewed regularly throughout 2025 and reviewed in Term 4 for 2025.

Annual Aims	
<b>Strategic Goal:</b> Curriculum/Matauranga: all ākonga will have targeted and engaging programmes with a focus on priority learners	
<b>Annual Aim:</b> Accelerate the progress in writing and mathematics of all ākonga achieving below Level 4 of the New Zealand Curriculum (more than one year's progress for one year of learning).	<b>Annual Aim 2</b>
<b>Target 1: Writing</b> 1a) By the end of 2025 all Year 8 ākonga achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4 1b) By the end of 2025 all Year 8 Māori ākonga achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4	<b>Target 2: Mathematics</b> 2a) By the end of 2025 all Year 8 ākonga achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4 2b) By the end of 2025 all Year 8 Māori ākonga achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4
<b>Target 1 baseline data:</b> Analysis of school-wide data in November 2024, indicated that: a) Within this cohort 191/342 (56%) Year 7 ākonga (who remain at CMS as Year 8's) are identified as 'at or below' Level 3 of the NZC. b) Within this cohort 29/41 (71%) Year 7 Māori ākonga (who remain at CMS as Year 8's) are identified as 'at or below' Level 3 of the NZC.	<b>Target 2 baseline data:</b> Analysis of school-wide data in November 2024, indicated that: a) Within this cohort 161/342 (47%) Year 7 ākonga (who remain at CMS as Year 8's) are identified as 'at or below' Level 3 of the NZC. b) Within this cohort 29/41 (71%) Year 7 Māori ākonga (who remain at CMS as Year 8's) are identified as 'at or below' Level 3 of the NZC.

For students in Year 7 the preferred curriculum level is to be transitioning from 'at' Level 3 to 'early' Level 4.  
 For students in Year 8 the preferred curriculum level is to be transitioning from 'early' Level 4 to 'at' Level 4.  
 For students in Year 9 the preferred curriculum level is to be transitioning from 'at' Level 4 to 'early' Level 5.  
 For students in Year 10 the preferred curriculum level is to be transitioning from 'early' Level 5 to 'at' Level 5.

## How our kura has given effect to Te Tiriti o Waitangi

We engage in mana enhancing practice PLD with the Kahui Ako. We work with Poutama Pounamu through our Kahui Ako when opportunities are available. Key school documents to be reviewed to ensure they are Te Tiriti honouring in their intent. Unpacking Te Tiriti o Waitangi so that school leaders have a greater understanding of what it means to be Te Tiriti honouring. Reviewing our conceptual curriculum and school culture/processes to review them. Key school documents to be reviewed to ensure they are Te Tiriti honouring in their intent.

Kahurangi was employed part time in 2025 to work with all kaiako and groups of ākonga to increase knowledge and understanding of Te Ao Māori. Through structured lessons our whole school understanding increased for Pōwhiri and Matariki. In 2025 we have employed Te Kore to work with all teams to teach waiata, haka and tikanga. Education Perfect Languages (Te Reo) purchased in 2025 for all ākonga and kaiako to access. Kahurangi and Te Kore worked regularly with all kaiako during 2025 to develop collective knowledge to teach Te Reo Māori and to develop staff knowledge of waiata and tikanga at staff meetings.

Ensure we are leading with a Te Ao Māori perspective through concepts such as Tūrangaawaewae, Kaitiakitanga, Innovation and Hauora. Connect regularly with Mana Whenua and Kahurangi when planning out new concepts. Planning takes into account visiting and learning about local places and resources. The conceptual curriculum will have a Te Ao Māori lens with a particular focus during selected concepts. We provide the following opportunities for our ākonga to extend their knowledge in kapa haka and Te Reo Māori through participating in Te Ao Haka (extension Te Reo Māori) and Te Ohu Kaiarahi o te Kapua Iti (extension community kapa haka).

We build relationships with whānau through connecting at whānau hui, kapa haka and noho. We survey our whānau and ākonga about ways we are or can improve our culturally responsive practices. We have high expectations for all our students, very explicitly for our Māori students, and we ensure our Māori students can see their culture in their everyday learning in their classroom curriculum.

## What we are doing at CMS this year for our priority learners?

- The MOE has provided our school with staffing for a pilot hybrid and face-to-face targeted mathematics programme for 110 students who are just below the expected level in maths. The MOE has specified particular learning areas in mathematics that must be covered in these programmes to help accelerate these learners' progress.
- All students who are well below in writing and reading have been offered the opportunity to participate in a Structured Literacy booster programme that focuses on fundamental literacy skills, or to be included in our Rainbow Reading Programme to help build their reading mileage.
- This year, our programmes in maths, writing, and reading are more directed and structured. Students are being given the opportunity to engage with work at their year level, while scaffolding and targeted support are provided for those who need assistance in accessing the curriculum at their expected year group level.
- Each team are using their student achievement data to plan and implement specific teaching and learning programmes to cater for the gaps in our priority learners knowledge and understanding.
- Teams are planning collaboratively using our conceptual curriculum to increase our priority learners engagement in learning.
- We are continue to build our capability of using the school wide achievement tool as part of our student management system that enables teachers and SLT to collate, monitor and analyse student achievement data more precisely.
- Writer's Toolbox PLD to build teacher capabilities in teaching writing. Teachers are implementing the train and online tool in their classes to build a robust responsive writing programme that targets gaps with timely instruction and feedback.
- SENCO and Learning Assistant support is being used effectively for both funded and non funded students who are less engaged in learning for a variety of mental health and neurodiverse conditions.
- Engagement survey data has been collated and analysed at a whole school, team and classroom level, and will be further explored at an individual and group level where a need is identified to enhance student interest and achievement.
- We will also be surveying our Māori whānau for ways to improve Māori student achievement and engagement with school.
- We have implemented the wellbeing survey GoodSpace Schools, again this year, which is expected to identify vital information about students that can be acted on immediately to ensure student wellbeing is supported.
- We have employed Whaea Kahurangi to support our Kapa Haka roopu and Te Ao Haka, and to support staff with upholding tikanga.
- The Attendance Officer for Cambridge is working hard through regular home contact, home visits, referral to appropriate agencies when required to get our long term attendance students engaged back at school.
- Google Read/Write is a digital tool was have implemented this year. It has been made available school wide to provide timely access to resources and supporting all students to be able to respond their learning.
- We are currently with the MOE to refine our reporting to whānau to ensure we align with the new curriculum as it is being released. This will see significant change for how we report accurately for priority learners.

## **How the Board funding is being used at CMS students for 2025 ...**

The Board's assistance enables our school to fund a further 27.5 hours per week of Learning Assistant time and a full time SENCO/ORS teacher.

In 2025 we are receiving funding for our 5 ORS students, 6 ICS students, 12 ESOL students, 2 high health student and irregular funding from the Ministry of Education for Interim Response Funding, Special Education funding and RTLB funding for specific at risk students, plus Learning Support funding from our Operation Grant. This funding enables an appropriate average of 230 hours per week of Learning Assistant support to students.

Many of these students need far greater support far beyond their funded hours. The extra Board funding for additional learning support is invaluable as we will need to continue to support a significant number of neurodiverse students who will never be eligible for funding from the Ministry of Education. We currently have funding applications in for one of our most high needs students (unfunded), if they are not approved we may need to increase our learning support budget to sustain the support these students are receiving at present.

Furthermore, the funding of the 1.0 Pouarataki (counsellor) role has also been invaluable for our large numbers of students who struggle with mental health, in particular anxiety, or welfare issues. Our Pouarataki will be able to continue to provide a safe space and person for these students to regularly check in with and support the AP's and DP's in reaching more of our most vulnerable students.

## End of Year Data Summary cont...

### Writing

- Year 8 Writing shows a significant lift, with 79% At/Above by Term 4.
- Māori achievement in Writing also improves to 67% At/Above by Year 8 Term 4.
- Next Step: Continue targeted support for Māori learners and focus attention on Year 7 Writing, where 50% are At/Above by the end of the year.

### Mathematics

- Maths is a strong area of performance, with 84% of Year 8 students and 56% of Year 7 students achieving At/Above by Term 4.
- Māori progress is positive, with 69% of Year 8 Māori learners At/Above.
- Next Step: Continue to address overrepresentation of Māori learners in Below/Well Below for Year 7.

### Reading

- Reading remains consistently strong: 85% of Year 8 and 62% of Year 7 students achieve At/Above by Term 4.
- Māori learners show a positive shift, with 72% At/Above for Year 8.
- Next Step: Maintain focus on culturally responsive literacy strategies to support Māori learners not yet meeting expectations.

# End of Year Data Summary

## Māori Learners Progress

- Māori learners show clear progress across all curriculum areas, with decreasing numbers in Below/Well Below in Year 8.
- Positive indication that targeted supports and culturally sustaining practices are working.
- Next Step: Continue strengthening whānau partnerships and maintaining targeted acceleration plans to reduce remaining equity gaps.

## Summary

- Majority of Year 8 students are achieving At or Above expectations in all core areas.
- Effective teaching and targeted interventions are contributing to measurable improvement.
- Achievement data reflects strong gains across the school, especially by Year 8.
- Targeted programmes are having impact, particularly in Maths.
- Continued strategic focus is needed to accelerate Māori learner progress and lift Year 7 Writing and Maths outcomes.
- Overall, the school is on a positive trajectory with the Year 7 cohort following the usual pattern of achievement we have seen over many cohorts.
- This data reflects solid evidence of effective teaching and learning occurring across the school.

## Additional Support Implemented to Improve Student Progress and Achievement

In 2025 our teachers continued their PLD journey with Writer's Toolbox, completing the third year of this professional learning programme. This excellent writing PLD opportunity provided all our homeroom teachers with significant knowledge and strengthened their teaching capabilities in writing for all students. The online tool that supports this programme has been highly effective in improving student engagement in writing and offers immediate responsive formative assessment feedback to students. Through Writer's Toolbox, our students experienced consistent deliberate acts of teaching in literacy every day within classroom programmes.

As part of our ongoing commitment to literacy improvement and alignment with the refreshed English New Zealand Curriculum, we also selected Emma Nahna as our structured literacy provider for 2026. Emma Nahna will provide further literacy PLD to strengthen teacher capability in reading, writing, and spelling instruction, ensuring our literacy practices continue to align with current curriculum expectations and best practice approaches.

During 2025 we also implemented the Ministry of Education prescribed Oxford Mathematics programme across all homeroom classes. Our teachers worked hard to implement this new programme and develop consistent teaching and learning experiences in mathematics across the school. Through this implementation process, we identified the need to enhance the Oxford Mathematics programme with aspects of our previous school-wide mathematics programme to ensure we fully meet the required coverage and expectations of the refreshed New Zealand Curriculum for mathematics. This blended approach will allow us to maintain consistency while also ensuring comprehensive curriculum coverage and effective differentiation for all learners.

In addition to this, we ran a targeted mathematics intervention trial programme for 110 Year 8 students. Students participated in 30-minute lessons, four times per week, over a 12-week period. Most students who participated in this intervention demonstrated measurable progress in mathematics achievement, showed improved confidence, and more positive attitudes towards mathematics learning. This targeted support enabled students to strengthen foundational skills while increasing their engagement and self-belief as learners in mathematics. Through these programmes and PLD opportunities, alongside our school reading programmes, our teachers are effectively providing the required hour of mathematics, writing, and reading instruction each day.

Additionally, we have added significant learning opportunities for science and local Aotearoa stories through our conceptual curriculum. Through this approach we are ensuring all students develop consistent science knowledge and historical understanding of our local area. We have utilised our Within School Teachers to develop a coherent conceptual curriculum, school-wide lessons, and resources that provide genuine learning experiences in science and social sciences, particularly through local stories, to ensure all students are exposed to important teaching and learning in these areas.

## Reflections on a 2025 of learning at CMS...

Our 2025 Term 4 achievement data shows continued positive progress across the school, with particularly strong gains evident in our Year 8 cohort. The majority of Year 8 students are now achieving At or Above curriculum expectations across reading, writing, and mathematics, reflecting the impact of effective teaching practice, targeted interventions, and the strategic focus placed on accelerating learner progress. Overall, the school remains on a positive trajectory, with Year 7 achievement patterns continuing to reflect trends we have seen over many cohorts, where the greatest acceleration typically occurs during Year 8.

Writing achievement has shown encouraging improvement during 2025. By Term 4, 79% of Year 8 students were achieving At or Above expectations in Writing, while Māori learner achievement improved to 67% At or Above by the end of Year 8. These gains reflect the continued impact of Writer's Toolbox strategies, explicit literacy teaching, and targeted support programmes across the school. While this progress is pleasing, Year 7 Writing remains an area requiring ongoing focus, with 50% of students achieving At or Above expectations by the end of the year.

Mathematics continues to be an area of significant strength across the school. By Term 4, 84% of Year 8 students were achieving At or Above curriculum expectations in mathematics, while 69% of Year 8 Māori learners were also achieving At or Above expectations. The consistency of our school-wide mathematics programme, explicit teaching practices, and targeted intervention support has contributed strongly to these results. However, Māori learners remain overrepresented in the Below and Well Below categories in Year 7 mathematics, highlighting the need for continued targeted acceleration and early intervention.

## Reflections on a 2025 of learning at CMS cont...

Reading achievement has remained consistently strong throughout the year. By Term 4, 85% of Year 8 students and 72% of Year 8 Māori learners were achieving At or Above expectations in reading. This positive progress reflects the effectiveness of our literacy programmes and the continued use of culturally responsive teaching approaches that support learner engagement and achievement. Year 7 reading achievement also remains positive, with 62% of students achieving At or Above expectations by the end of the year.

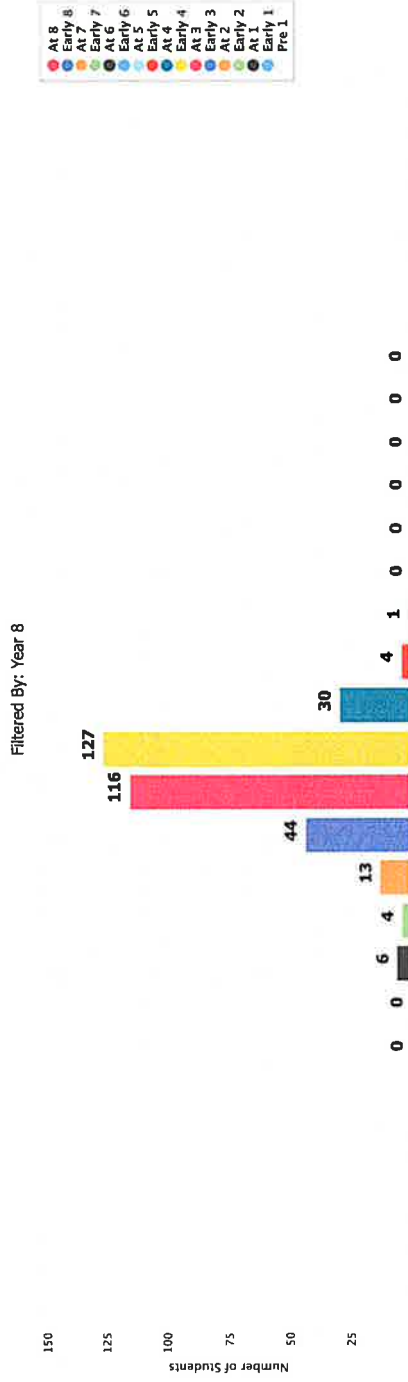
One of the most encouraging aspects of our 2025 data is the continued progress being made by Māori learners across all curriculum areas. The decreasing number of Māori learners identified in the Below and Well Below categories by the end of Year 8 suggests that our culturally sustaining practices, targeted support systems, and strengthening whānau partnerships are having a positive impact. While an achievement disparity still exists between Māori and non-Māori learners, it is pleasing to see this gap continuing to reduce as students progress through their two years at CMS.

Moving into 2026, we remain committed to accelerating achievement for Māori learners and lifting Year 7 outcomes in writing and mathematics. We are increasingly aware of the growing complexity of learner needs, including higher numbers of neurodiverse students and learners requiring intensive support. Continued investment in learning support, targeted intervention programmes, and professional learning for teachers will therefore remain critical. Overall, the 2025 achievement data provides strong evidence that effective teaching and learning practices are occurring consistently across the school, with measurable gains being achieved for many of our learners.

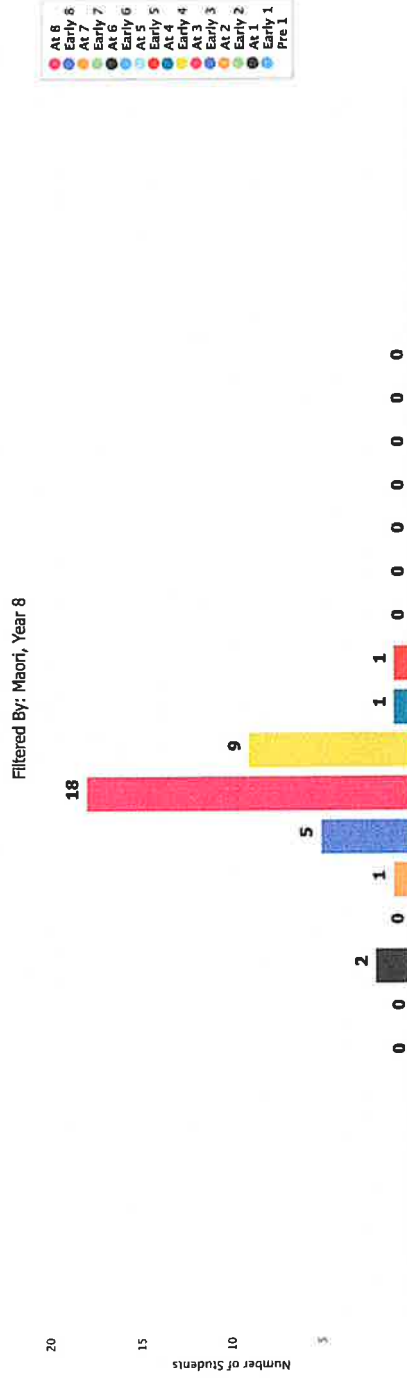
<b>Whole Cohort Year 8 2025</b>	<b>Year 7 Term 1 2024 Below or Well Below %</b>	<b>Year 7 Term 4 2024 Below or Well Below %</b>	<b>Year 8 Term 1 2025 Below or Well Below %</b>	<b>Year 8 Term 4 2025 Below or Well Below %</b>	<b>Year 8 Term 4 2025 At or Above %</b>	<b>Year 7 Term 1 2025 Below or Well Below %</b>	<b>Year 7 Term 4 2025 Below or Well Below %</b>	<b>Year 7 Term 4 2025 At or Above %</b>	<b>Whole Cohort Year 7 2025</b>
<b>Writing - Whole School</b>	43%	56%	53%	21%	79%	34%	50%	50%	<b>Writing - Whole School</b>
<b>Writing - Māori</b>	64%	71%	70%	33%	67%	41%	63%	37%	<b>Writing - Māori</b>
% Māori students who make up the Below and Well Below	17%	15%	14%	17%	n/a	13%	12%	n/a	% Māori students who make up the Below and Well Below
<b>Maths - Whole School</b>	44%	47%	44%	16%	84%	34%	44%	56%	<b>Maths - Whole School</b>
<b>Maths - Māori</b>	62%	71%	68%	31%	69%	41%	60%	40%	<b>Maths - Māori</b>
% Māori students who make up the Below and Well Below	17%	18%	17%	20%	n/a	13%	13%	n/a	% Māori students who make up the Below and Well Below
<b>Reading - Whole school</b>	37%	41%	32%	15%	85%	26%	38%	62%	<b>Reading - Whole school</b>
<b>Reading - Māori</b>	56%	63%	50%	28%	72%	28%	50%	50%	<b>Reading - Māori</b>
% Māori students who make up the Below and Well Below	18%	19%	17%	20%	n/a	11%	13%	n/a	% Māori students who make up the Below and Well Below

# 2025 Term 1 Writing - Year 8 Māori & Year 8 Cohort

Raw Writing Data - 2025 - Column Chart

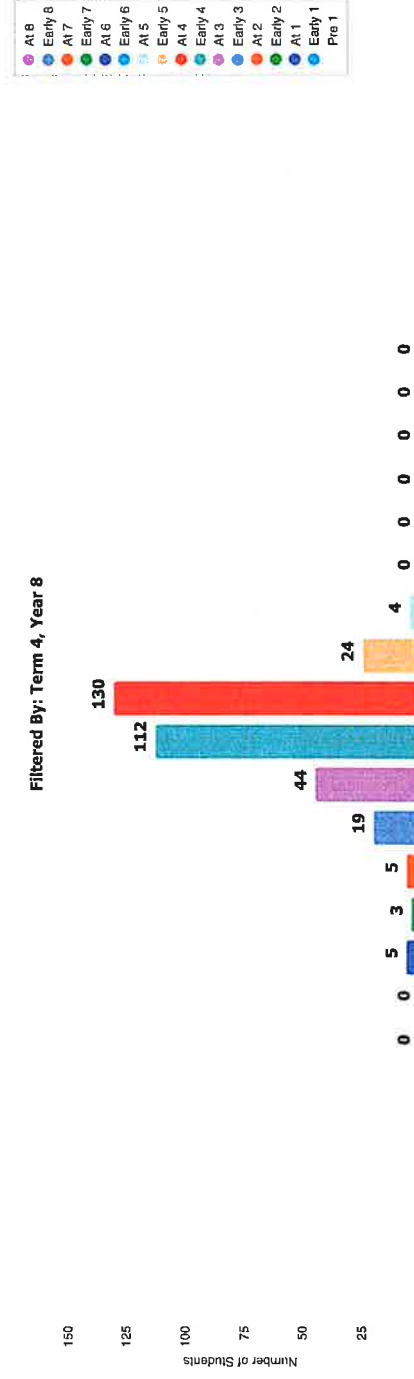


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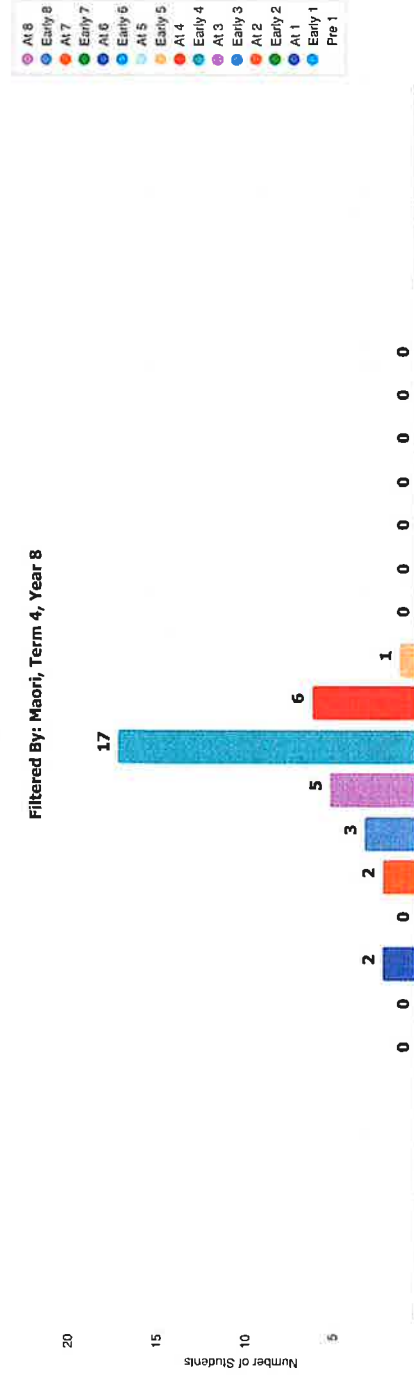


# 2025 Term 4 Writing - Year 8 Māori & Year 8 Cohort

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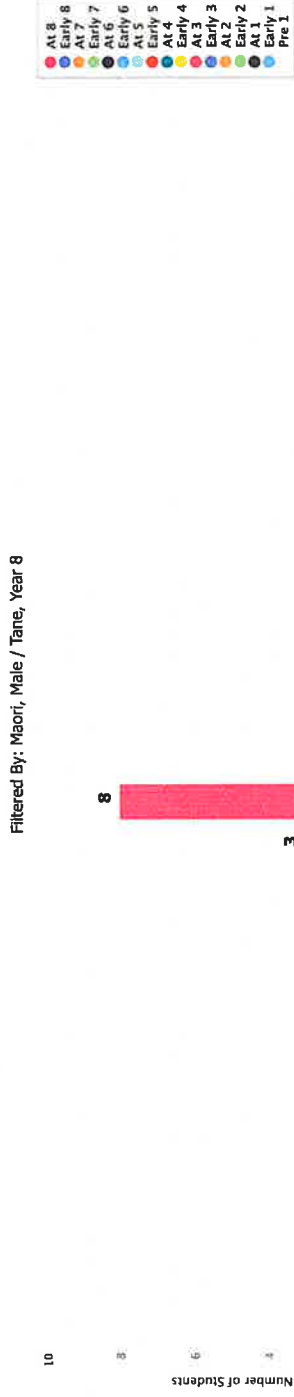


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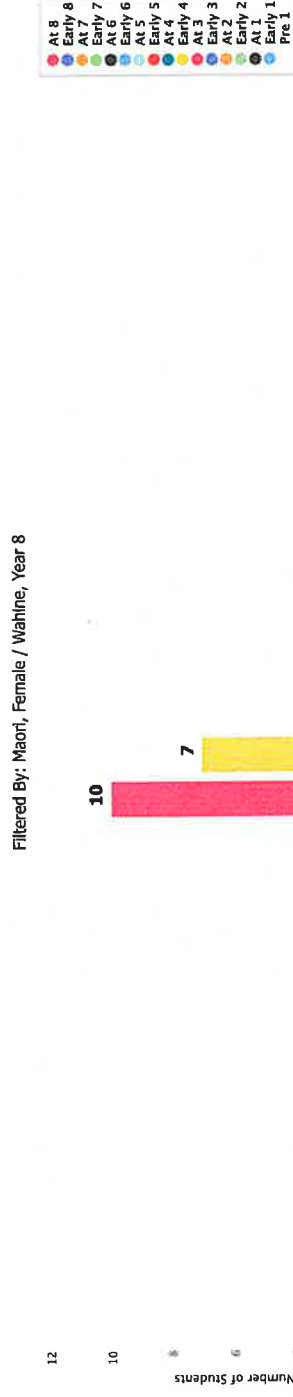


# 2025 Term 1 Writing - Year 8 Māori & Gender

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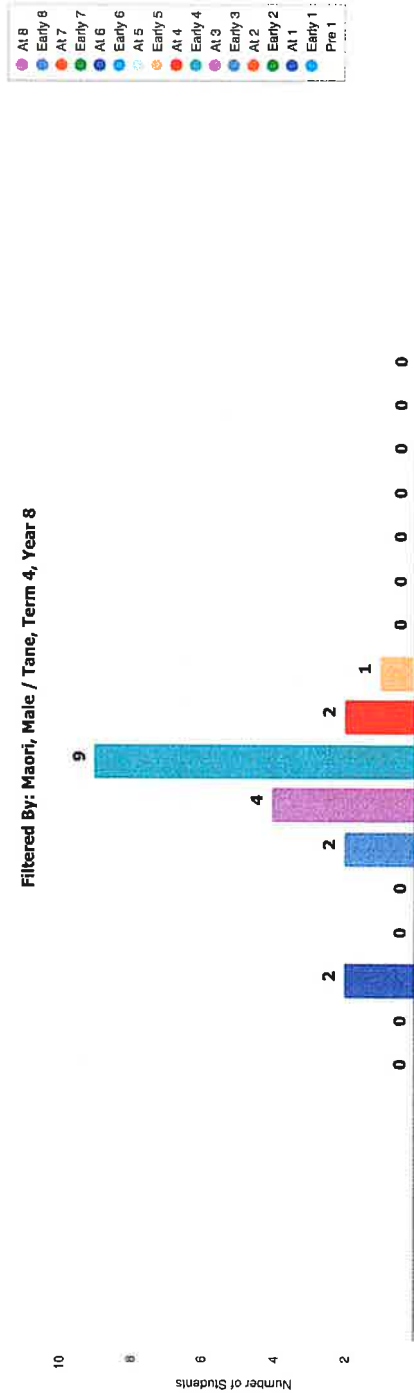


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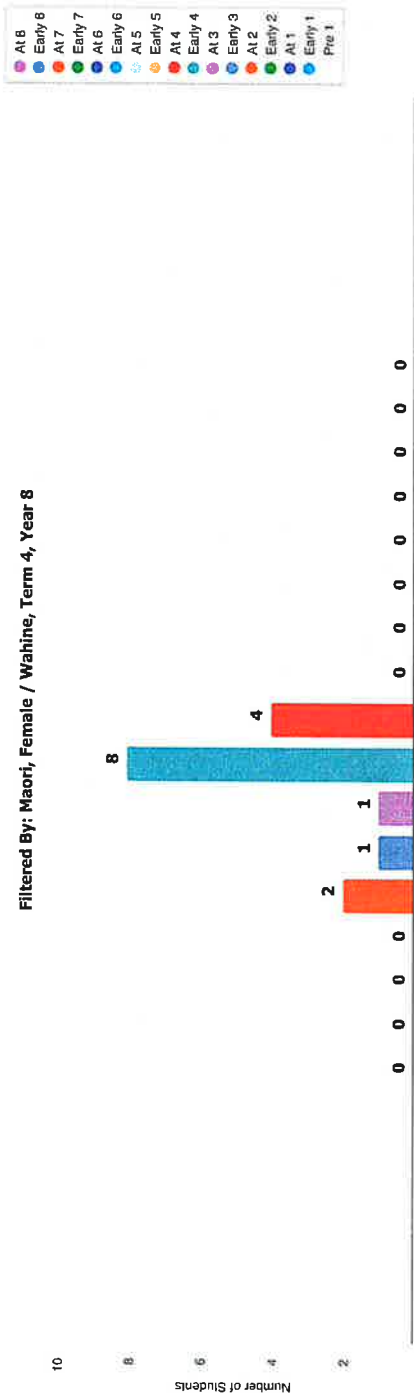


# 2025 Term 4 Writing - Year 8 Māori & Gender

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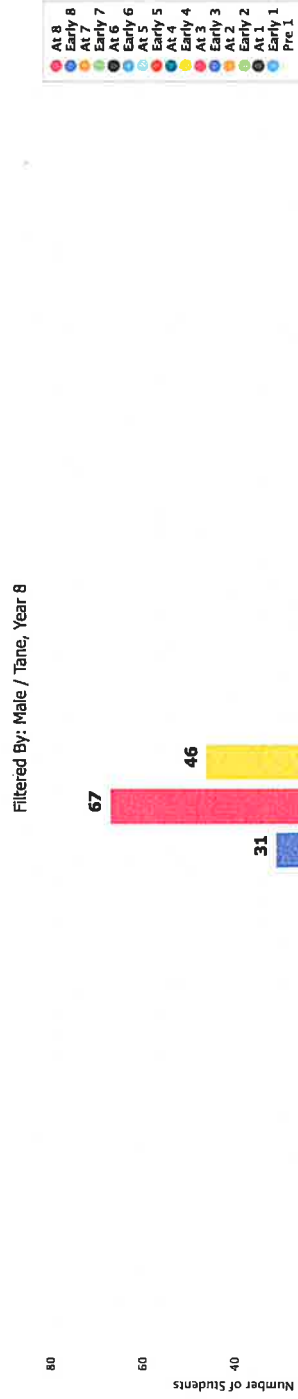


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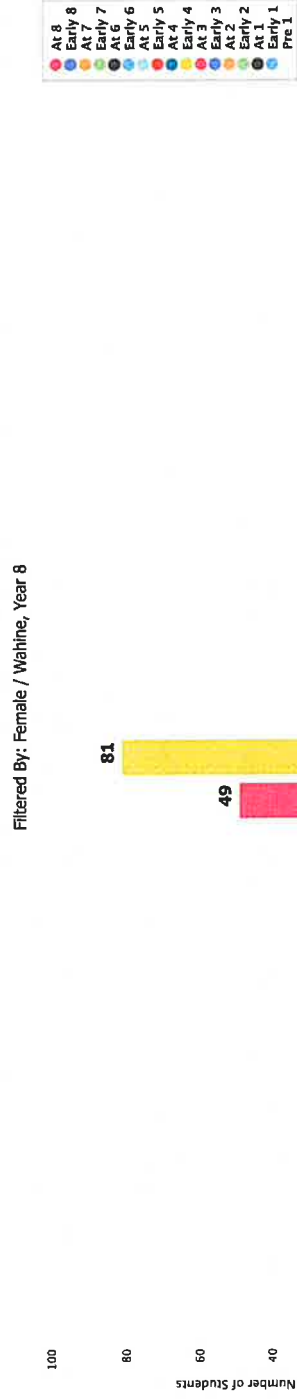


# 2025 Term 1 Writing - Year 8 & Gender

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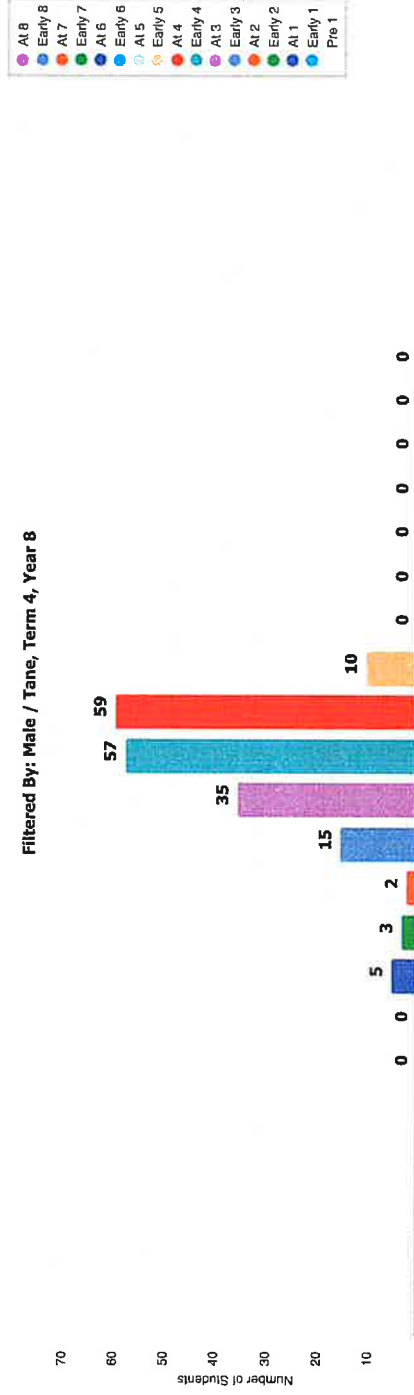


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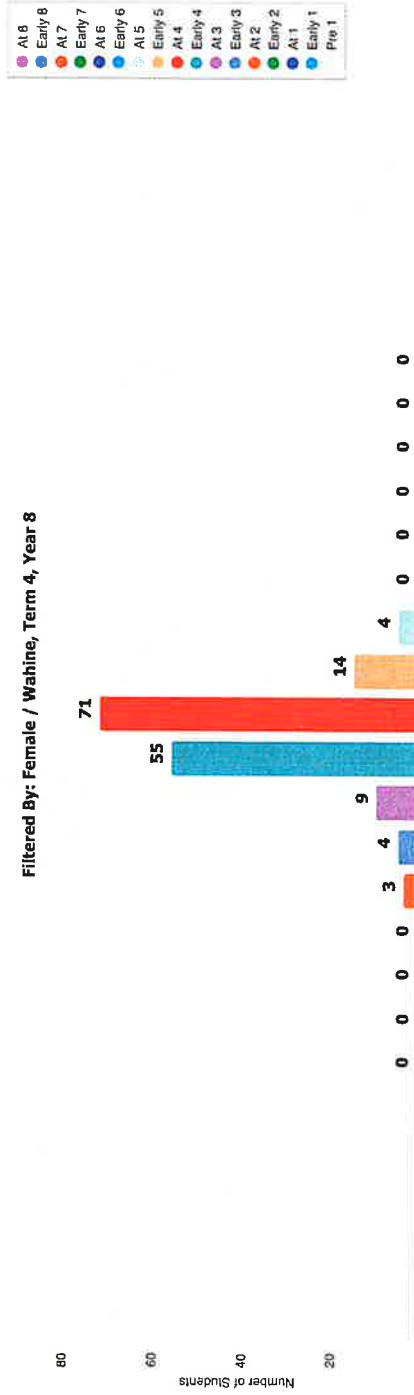


# 2025 Term 4 Writing - Year 8 & Gender

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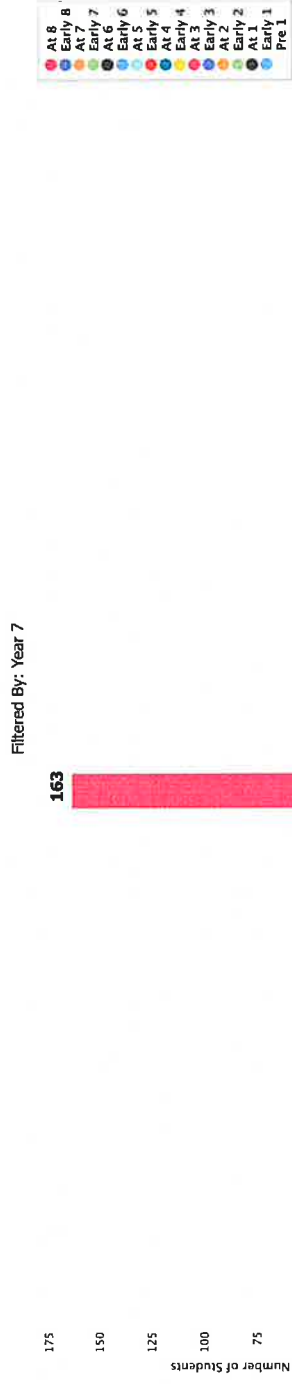


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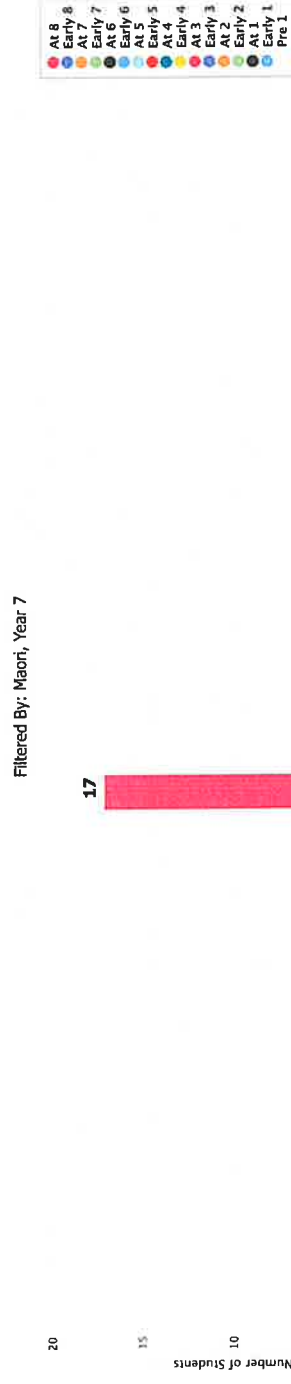


# 2025 Term 1 Writing - Year 7 Māori & Year 7 Cohort

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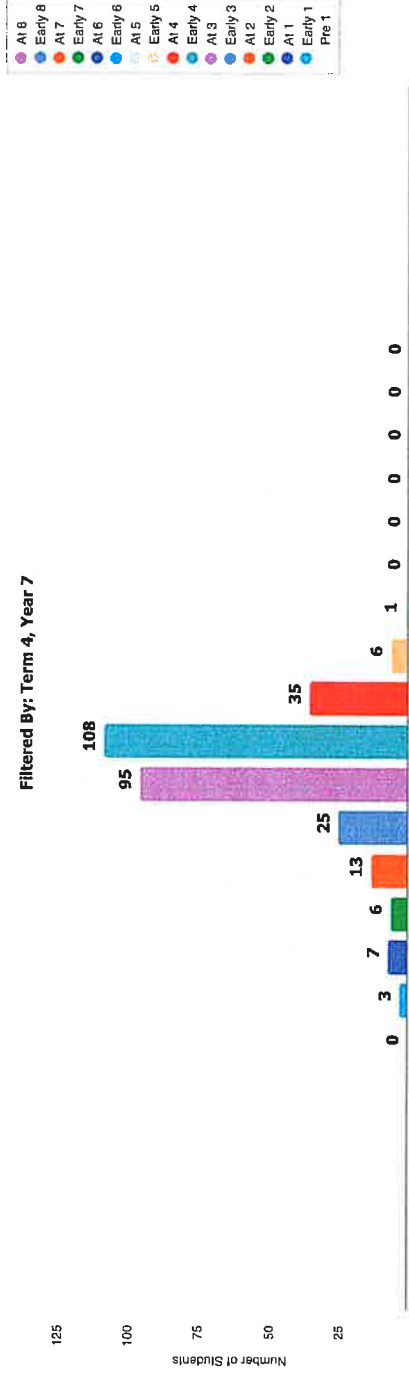


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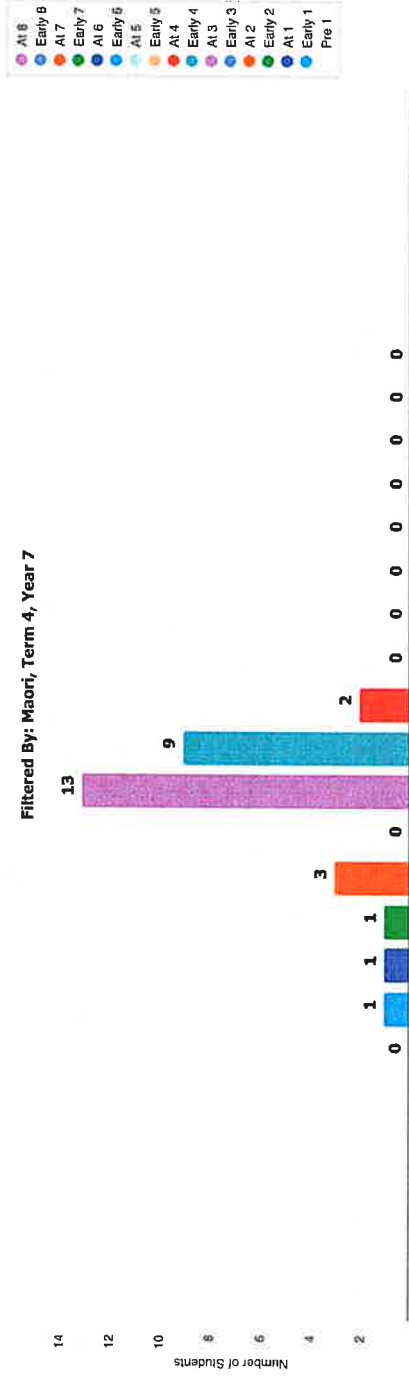


# 2025 Term 4 Writing - Year 7 Māori & Year 7 Cohort

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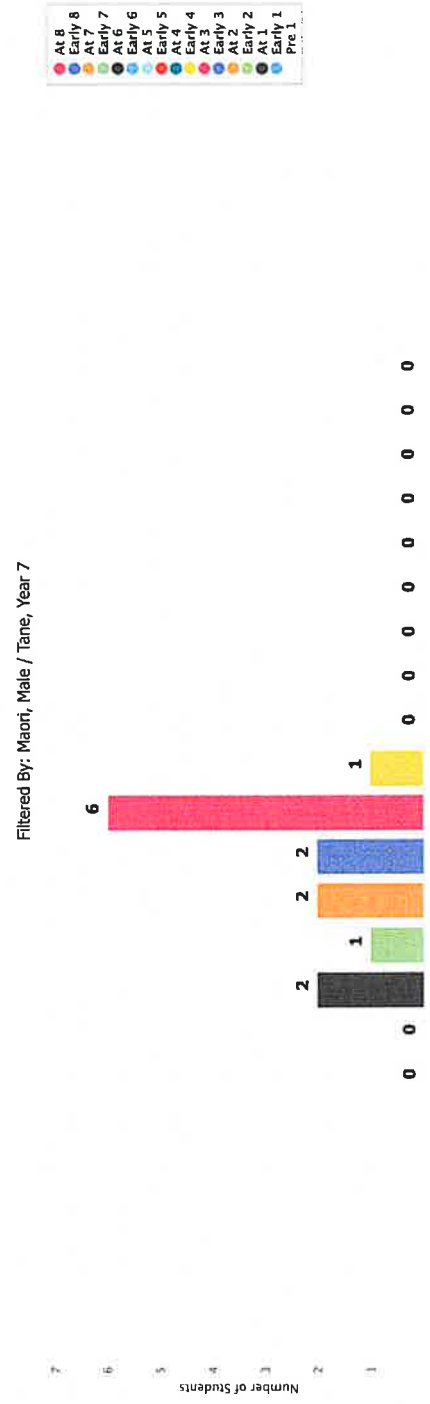


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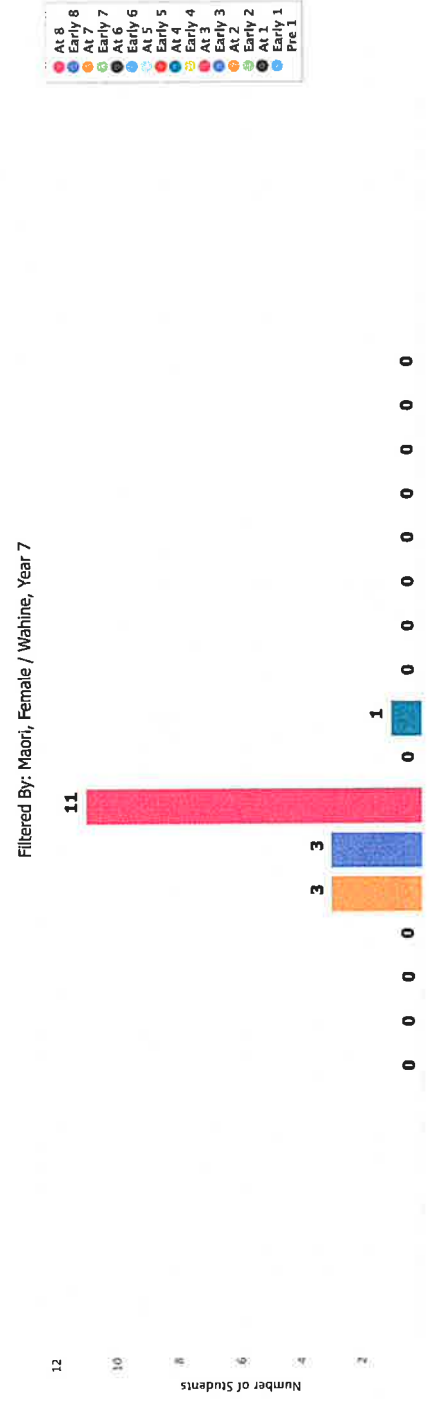


# 2025 Term 1 Writing - Year 7 Māori & Gender

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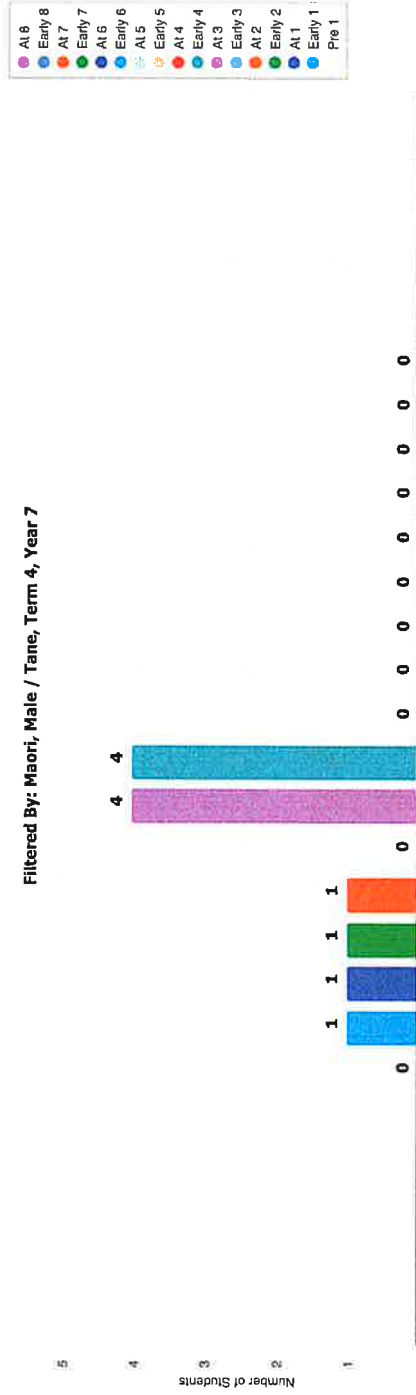


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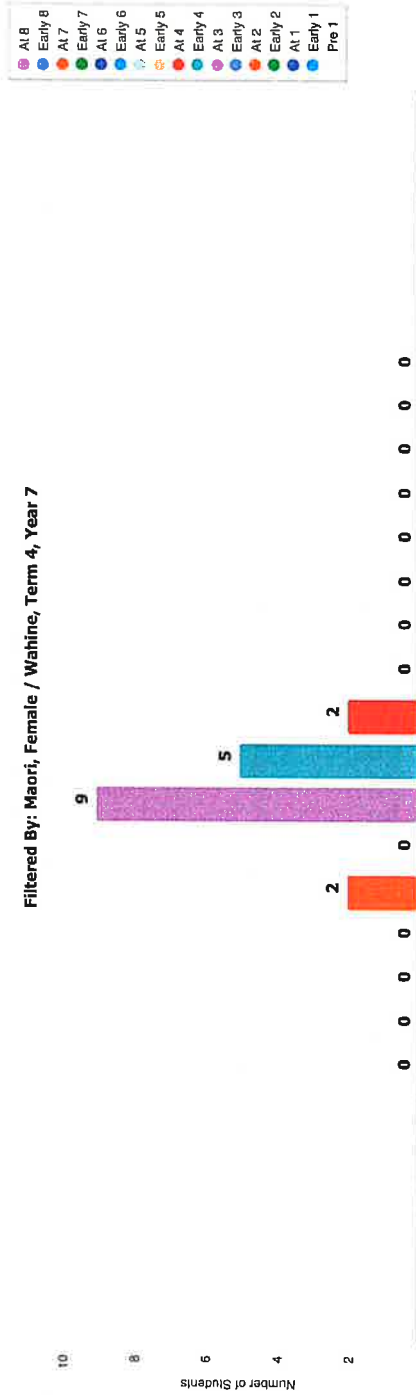


# 2025 Term 4 Writing - Year 7 Māori & Gender

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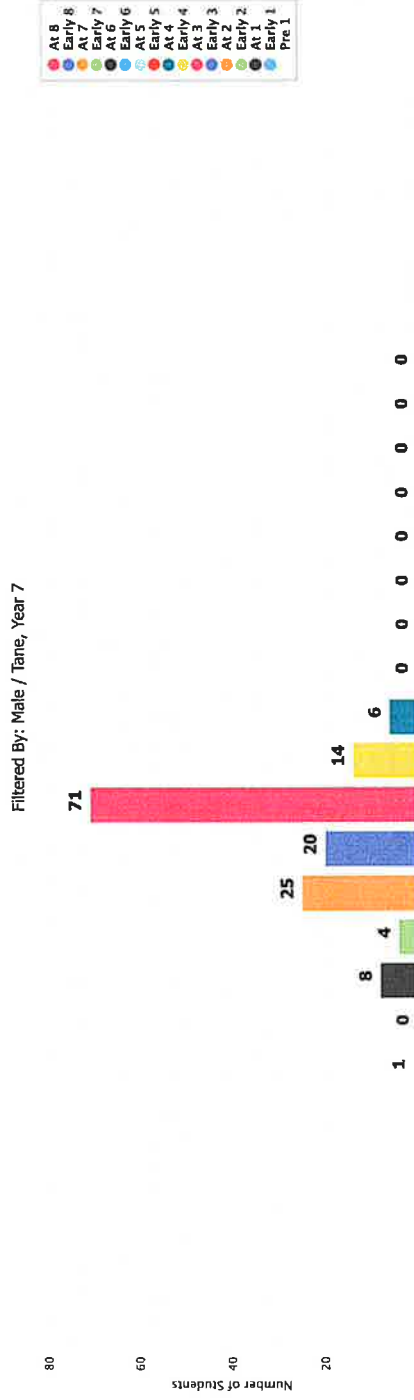


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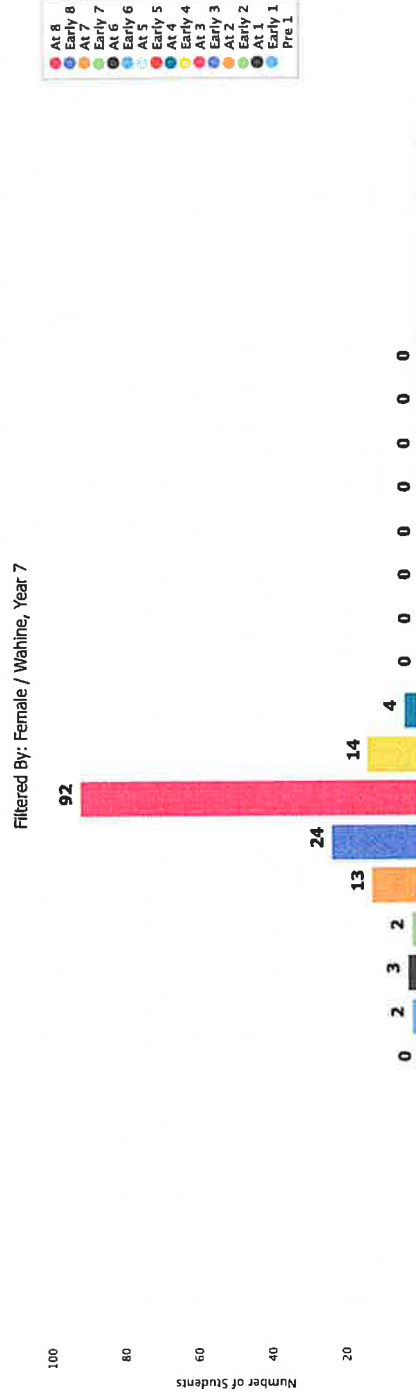


# 2025 Term 1 Writing - Year 7 & Gender

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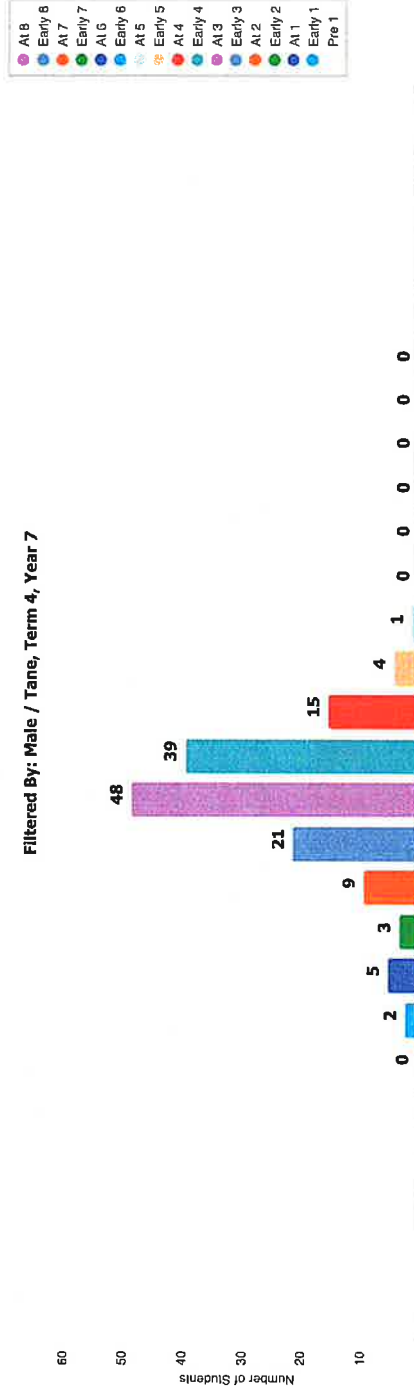


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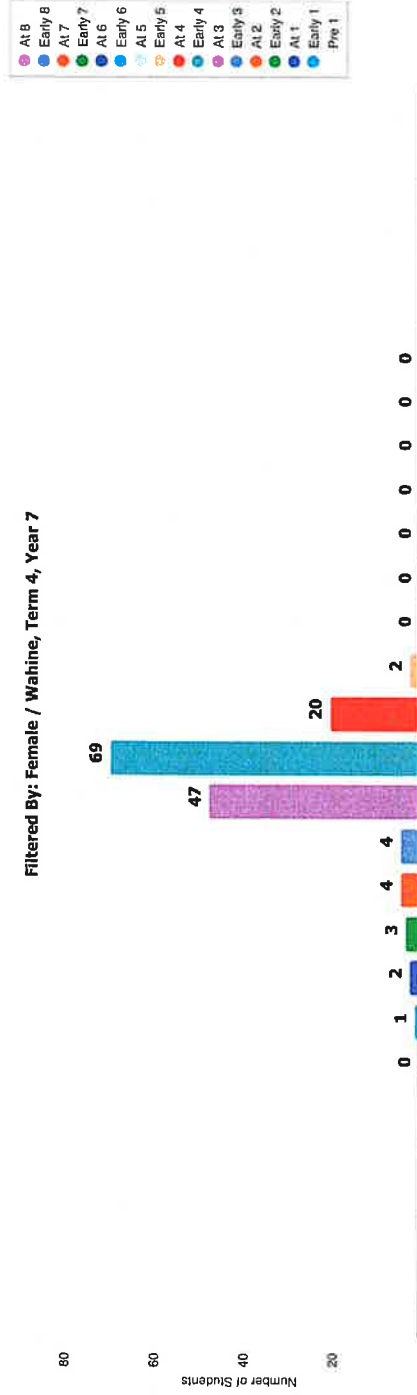


# 2025 Term 4 Writing - Year 7 & Gender

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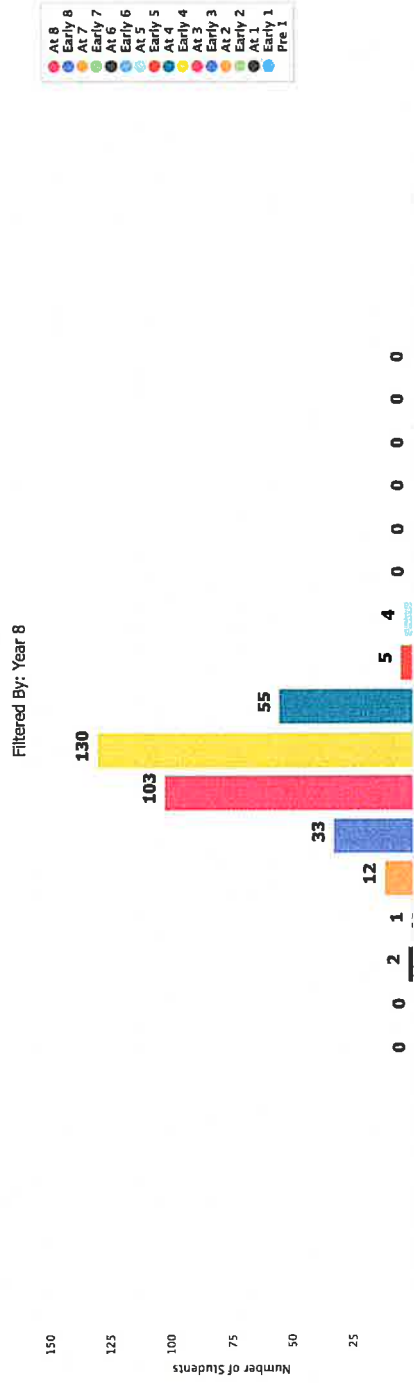


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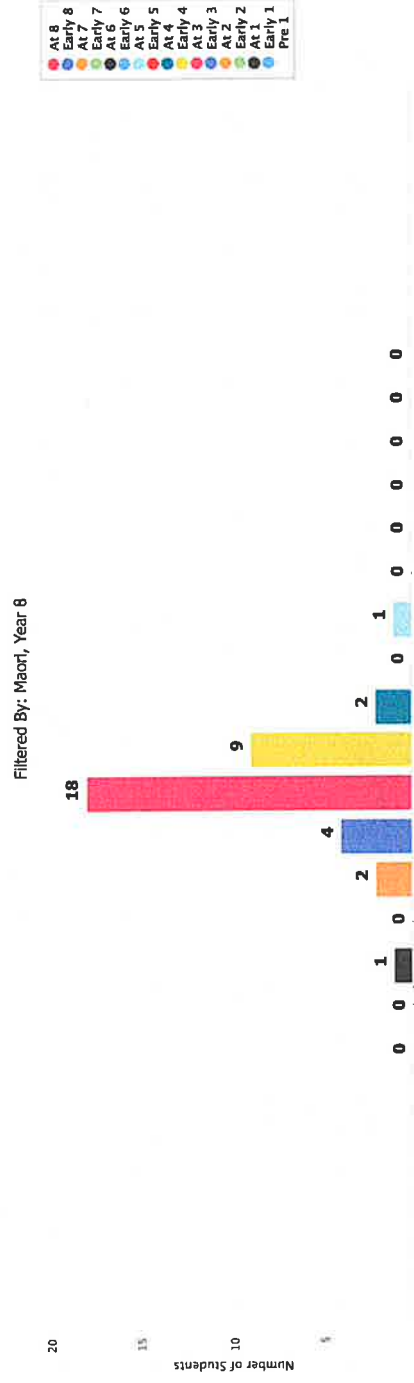


# 2025 Term 1 Maths - Year 8 Māori & Year 8 Cohort

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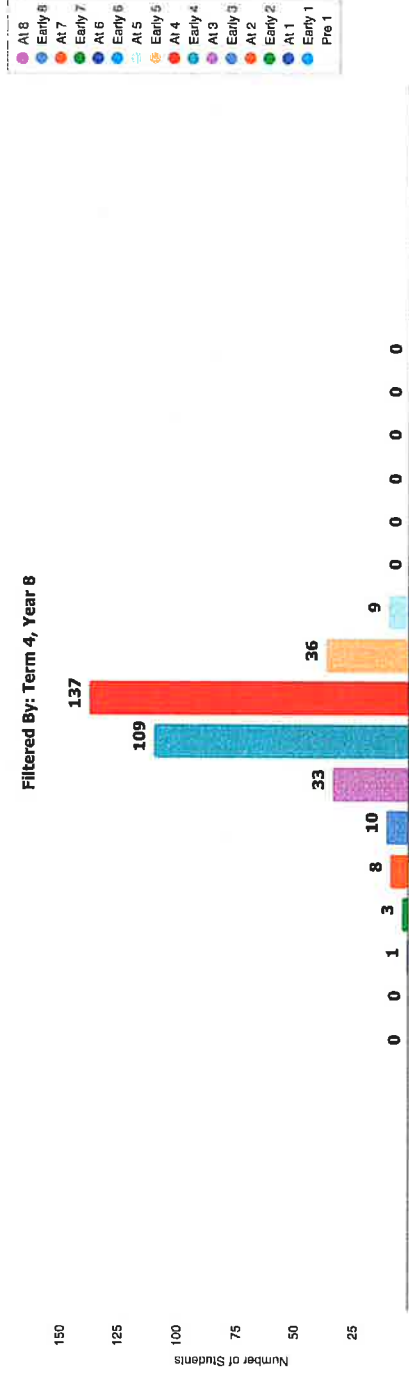


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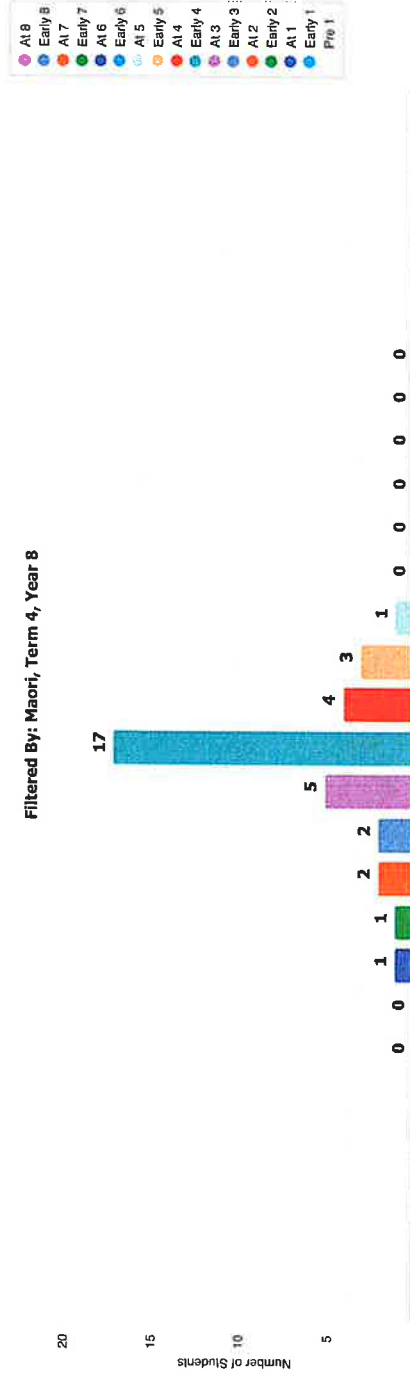


# 2025 Term 4 Maths - Year 8 Māori & Year 8 Cohort

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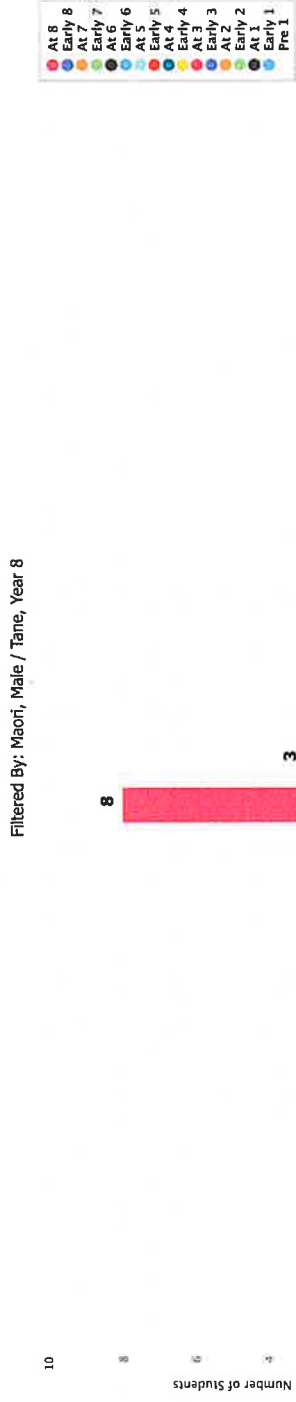


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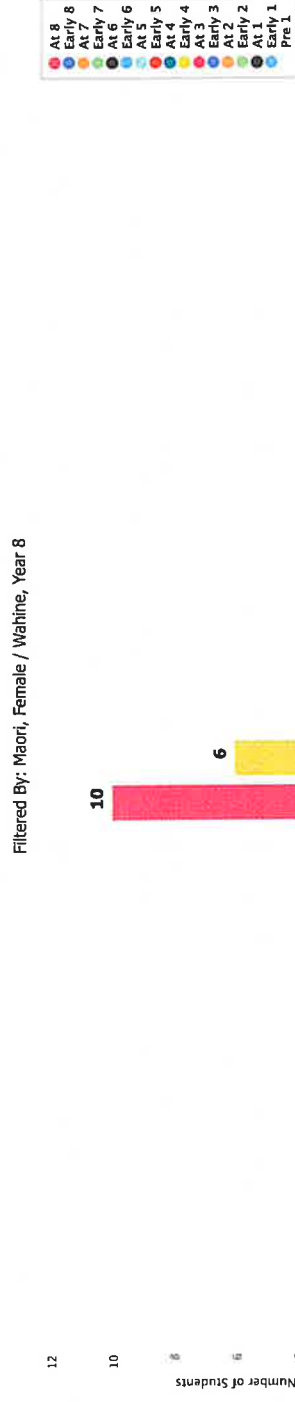


# 2025 Term 1 Maths - Year 8 Māori & Gender

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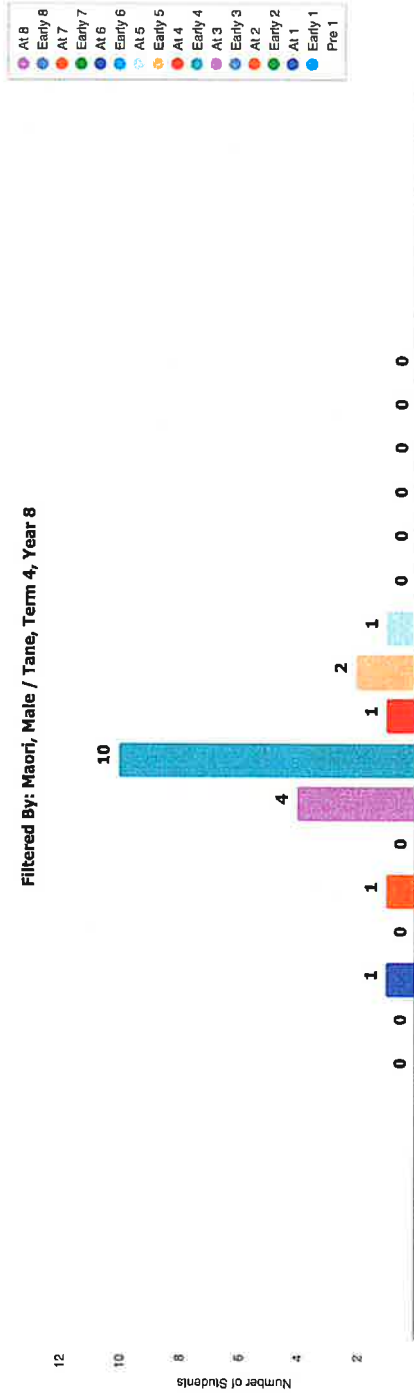


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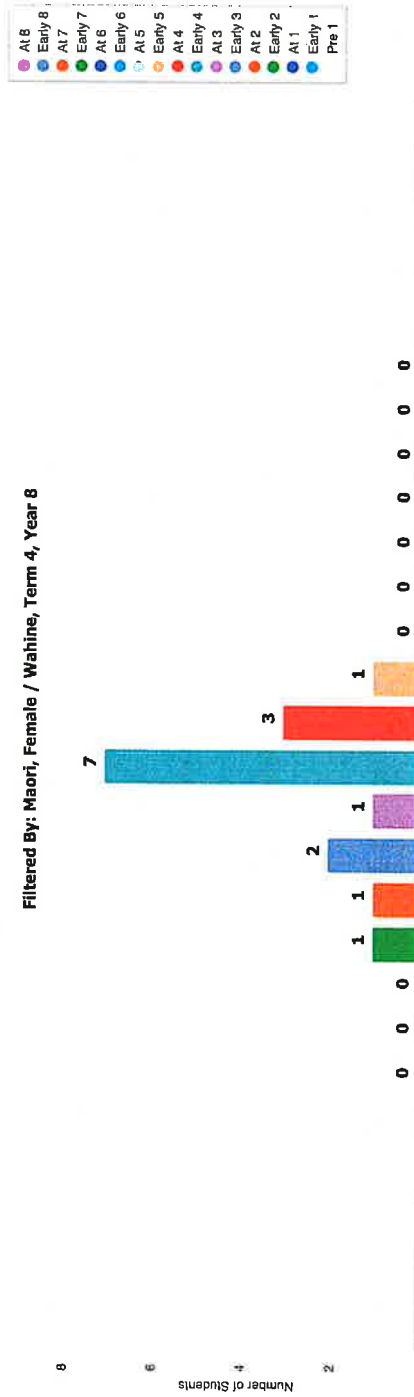


# 2025 Term 4 Maths - Year 8 Māori & Gender

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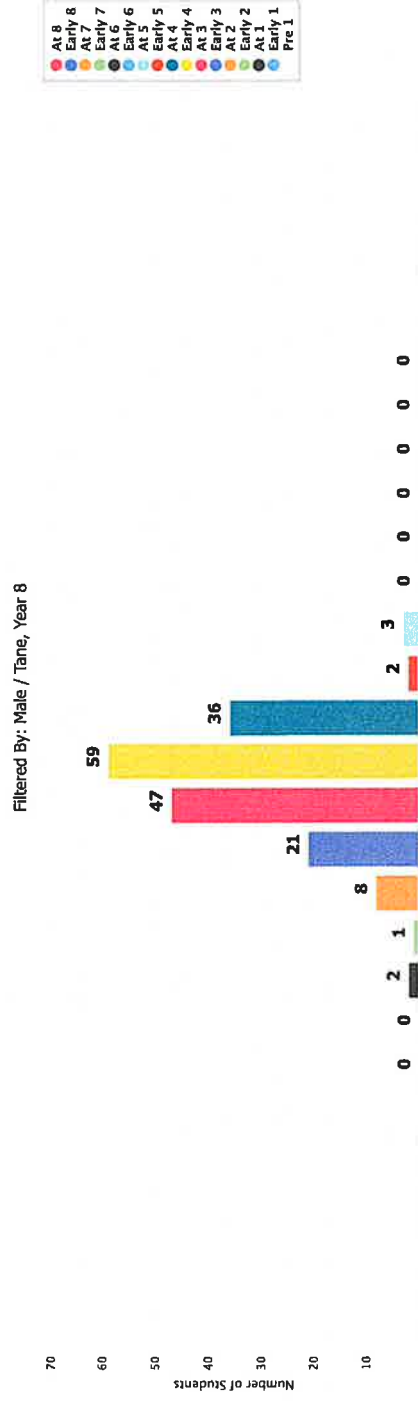


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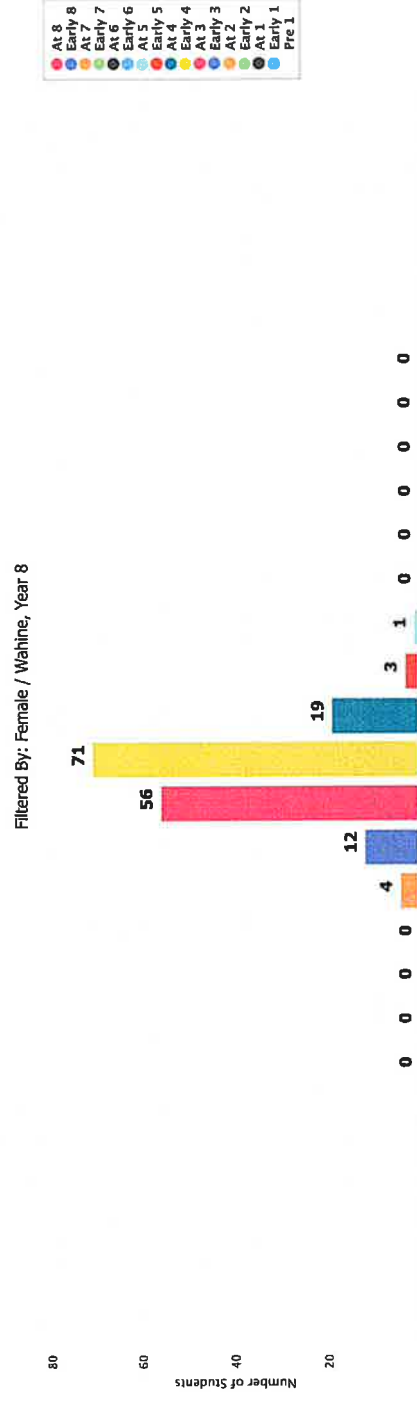


# 2025 Term 1 Maths - Year 8 & Gender

Raw Math Data - 2025 - Column Chart

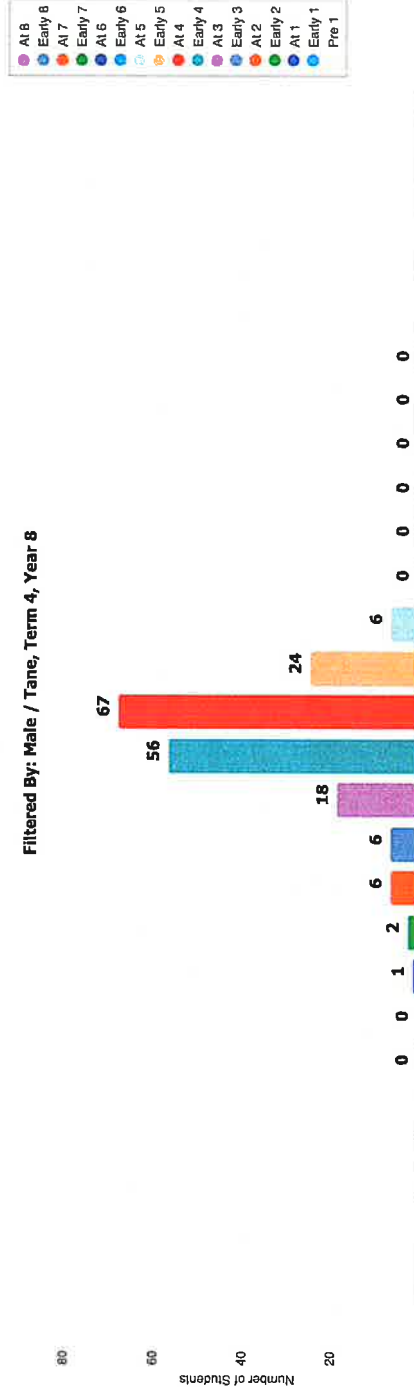


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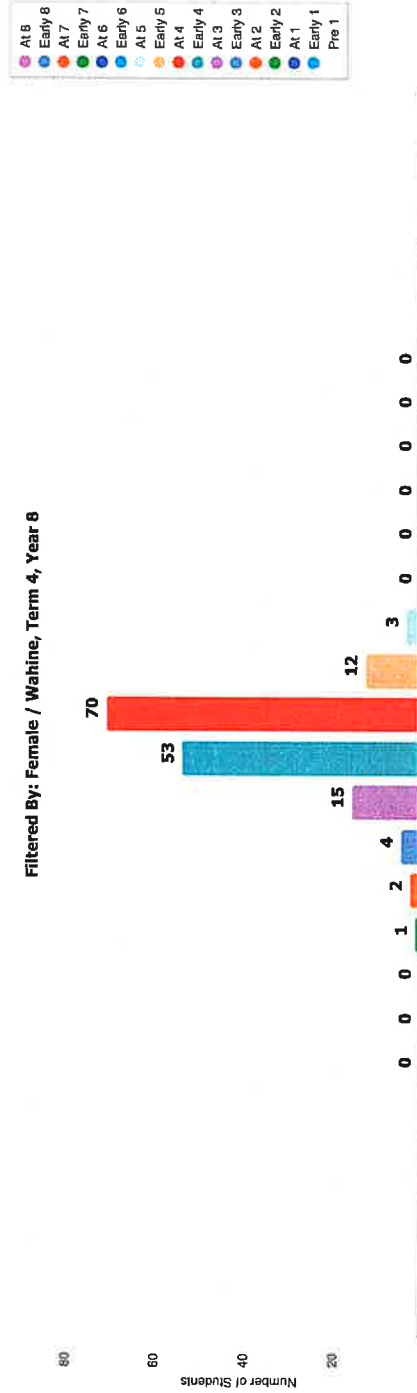


# 2025 Term 4 Maths - Year 8 & Gender

Raw Math Data - 2025 - Column Chart

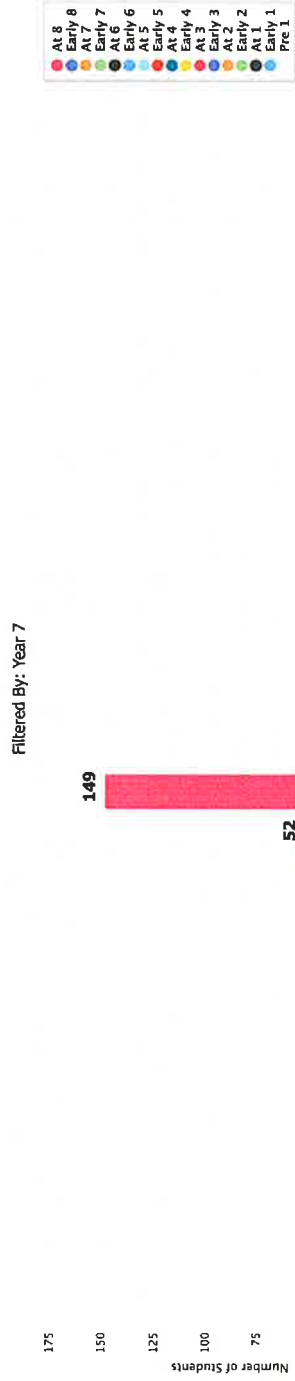


Raw Math Data - 2025 - Column Chart

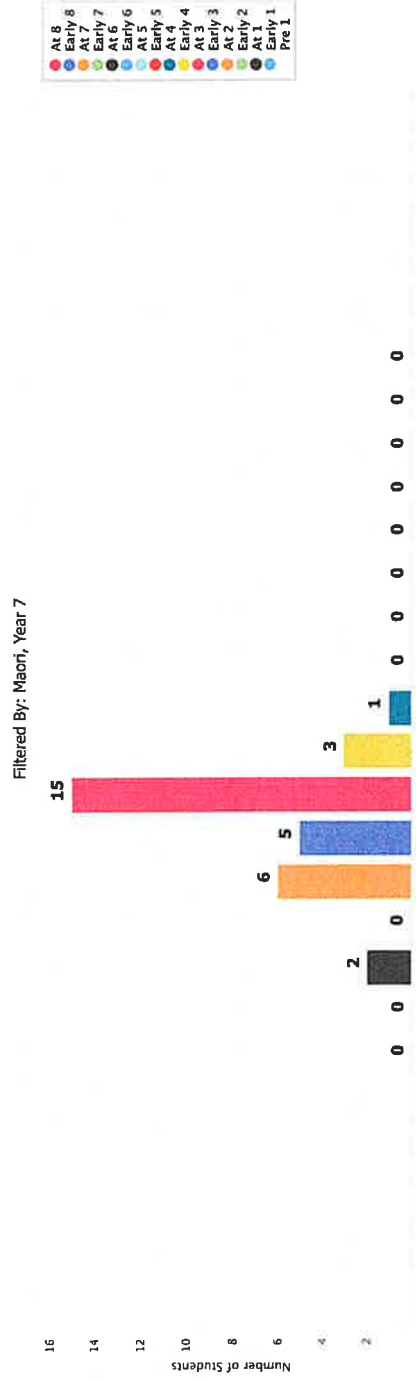


# 2025 Term 1 Maths - Year 7 Māori & Year 7 Cohort

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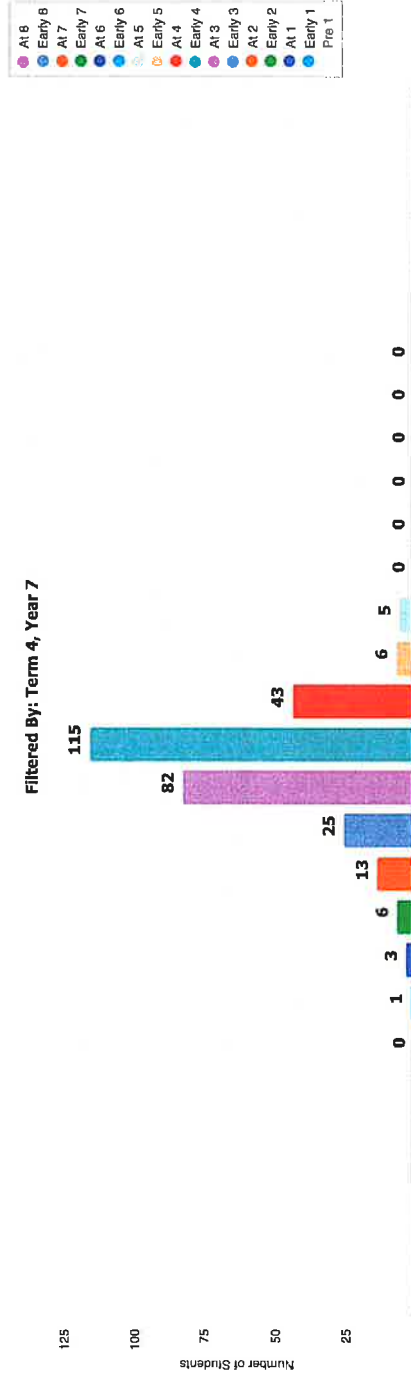


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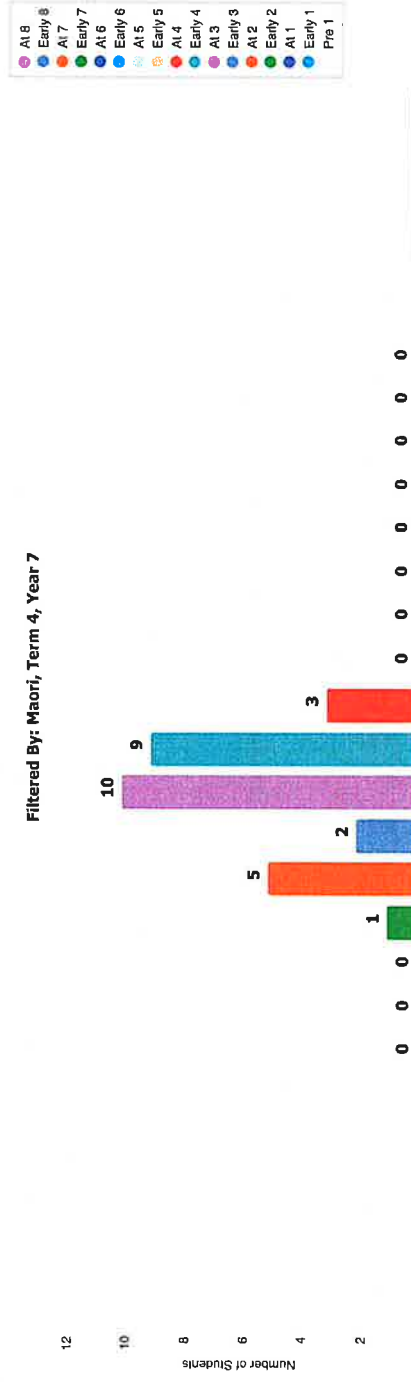


# 2025 Term 4 Maths - Year 7 Māori & Year 7 Cohort

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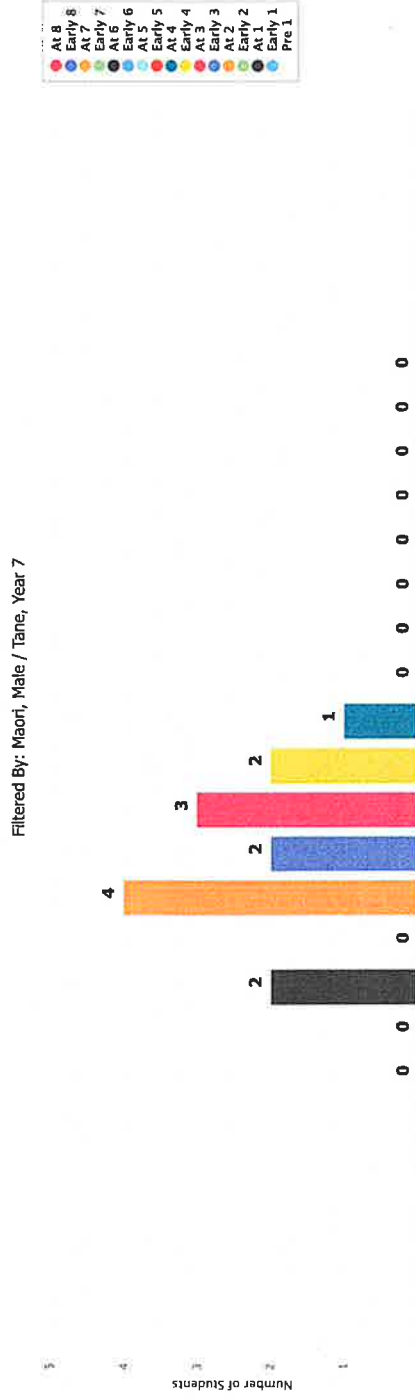


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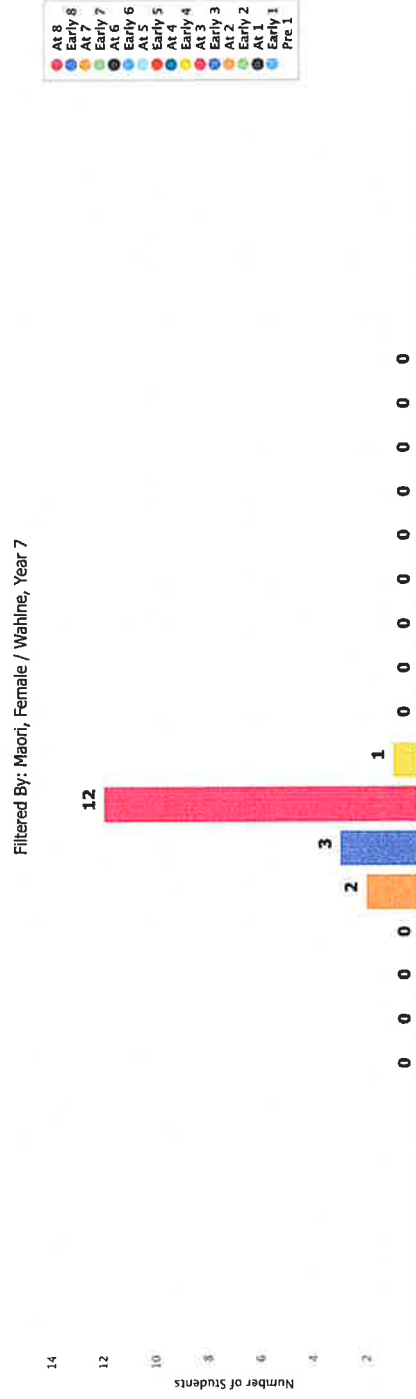


# 2025 Term 1 Maths - Year 7 Māori & Gender

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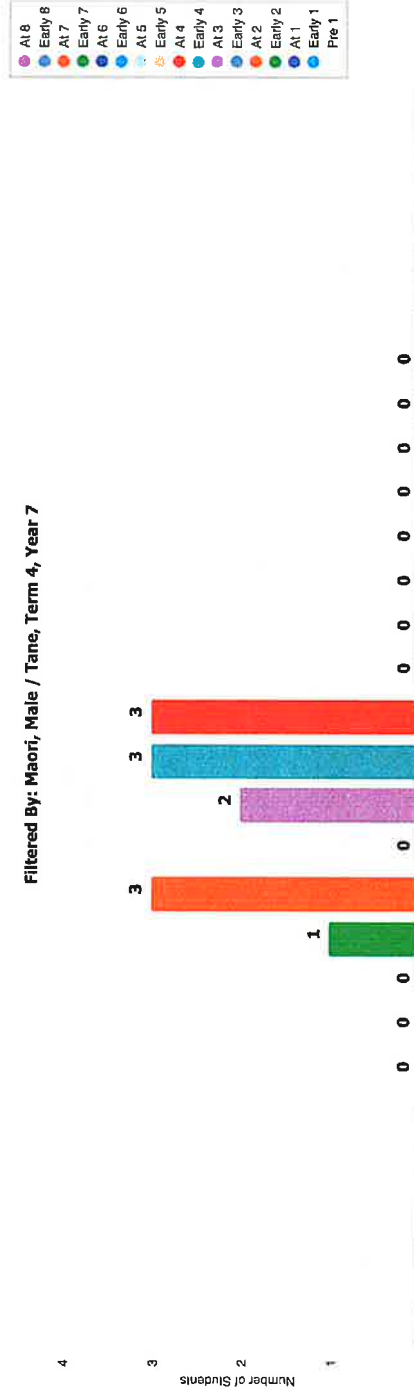


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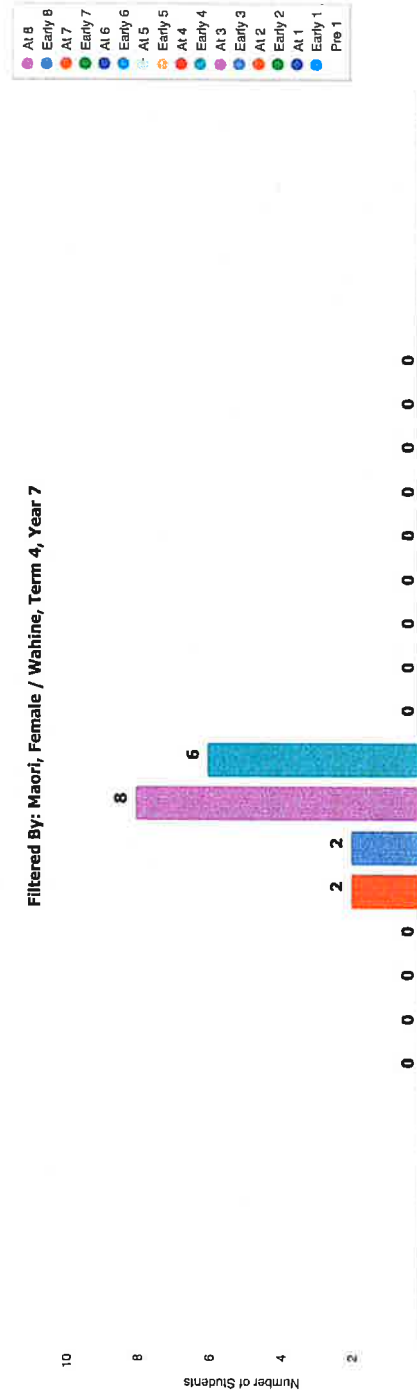


# 2025 Term 4 Maths - Year 7 Māori & Gender

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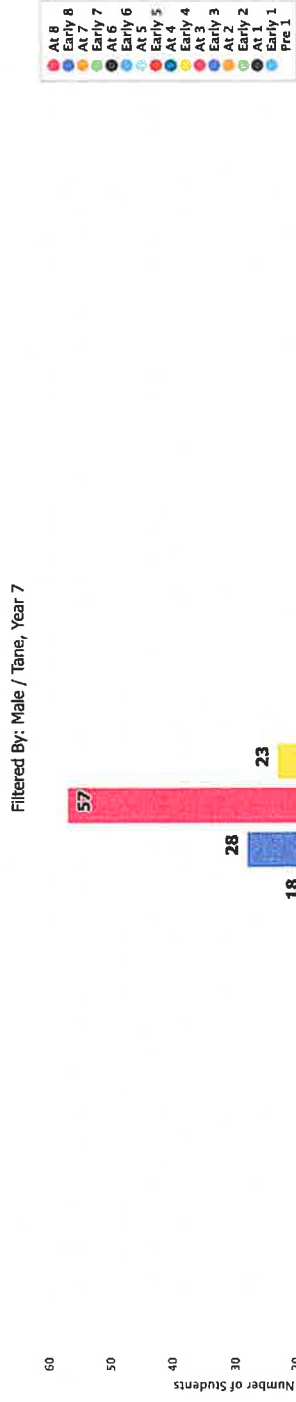


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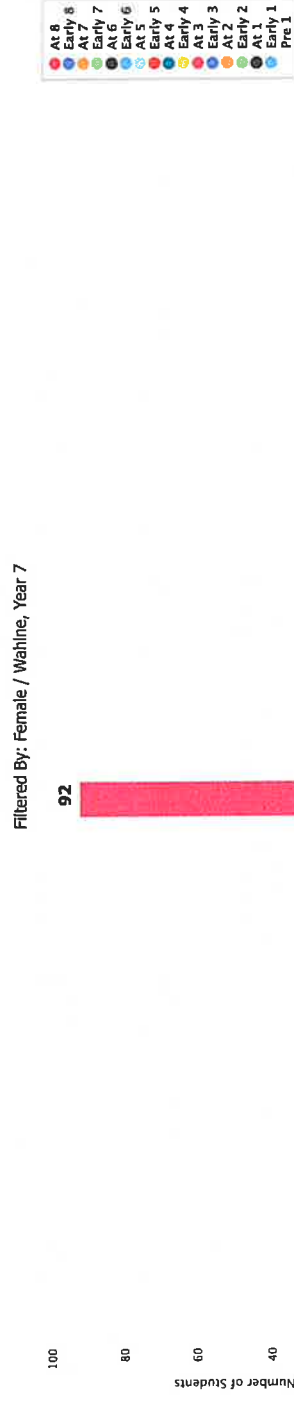


# 2025 Term 1 Maths - Year 7 & Gender

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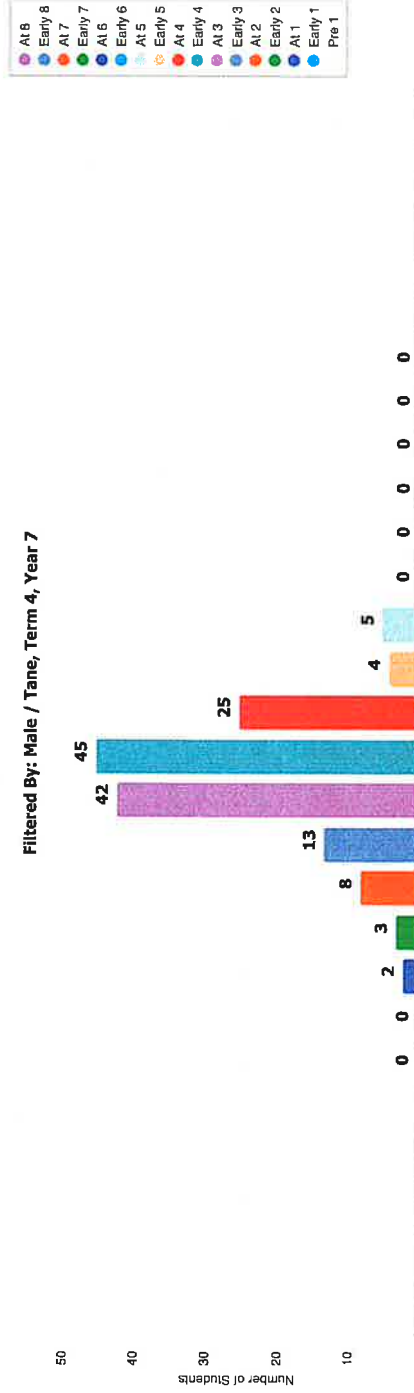


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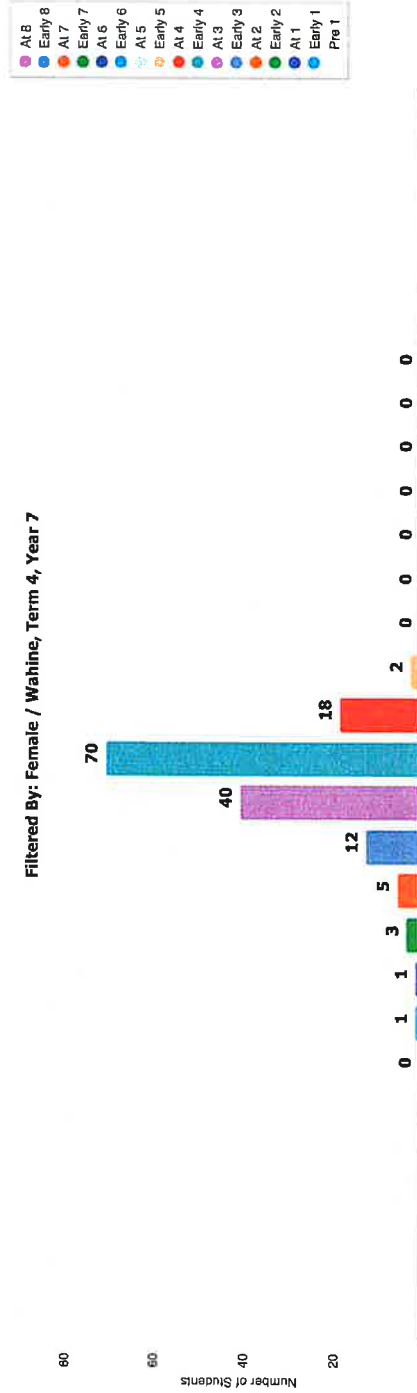


# 2025 Term 4 Maths - Year 7 & Gender

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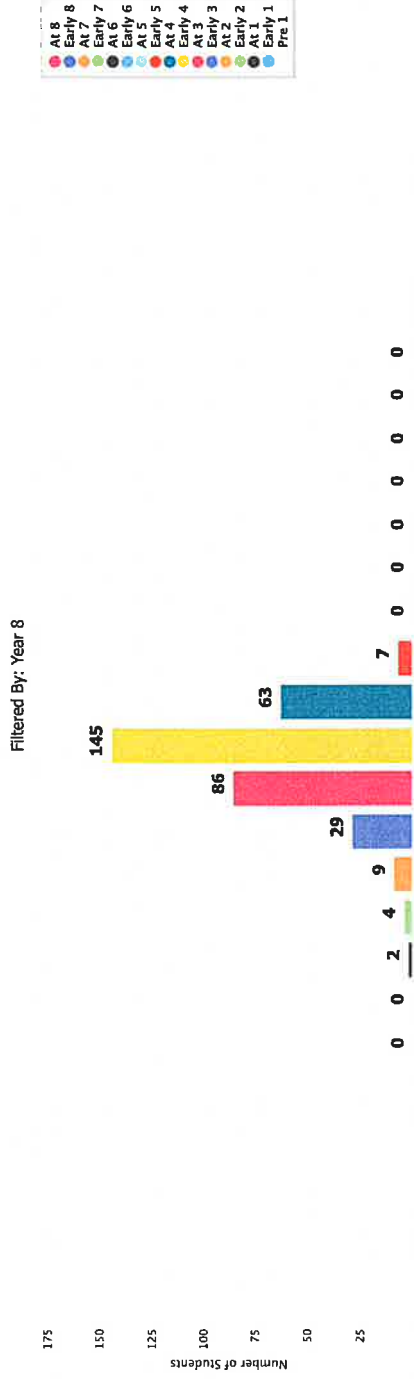


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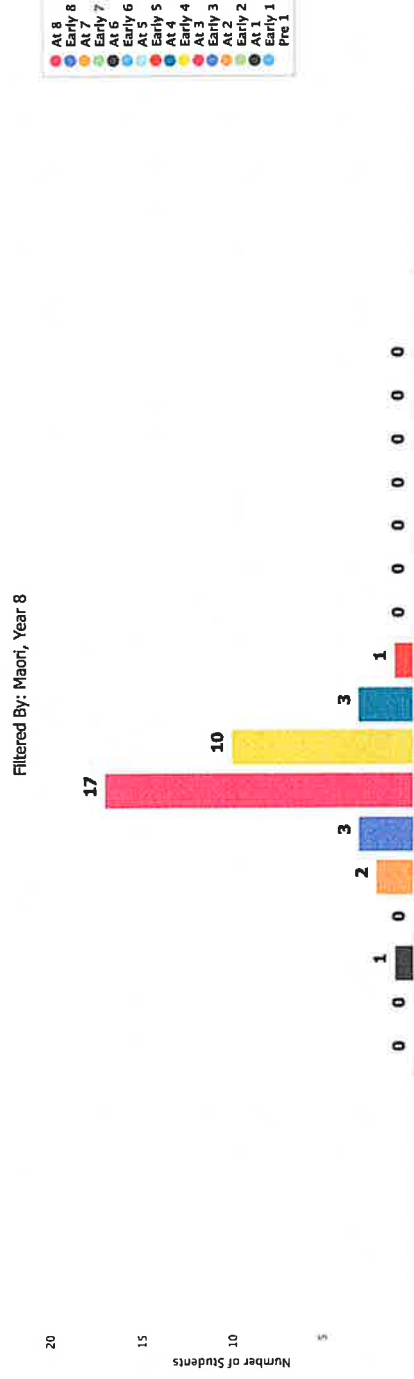


# 2025 Term 1 Reading - Year 8 Māori & Year 8 Cohort

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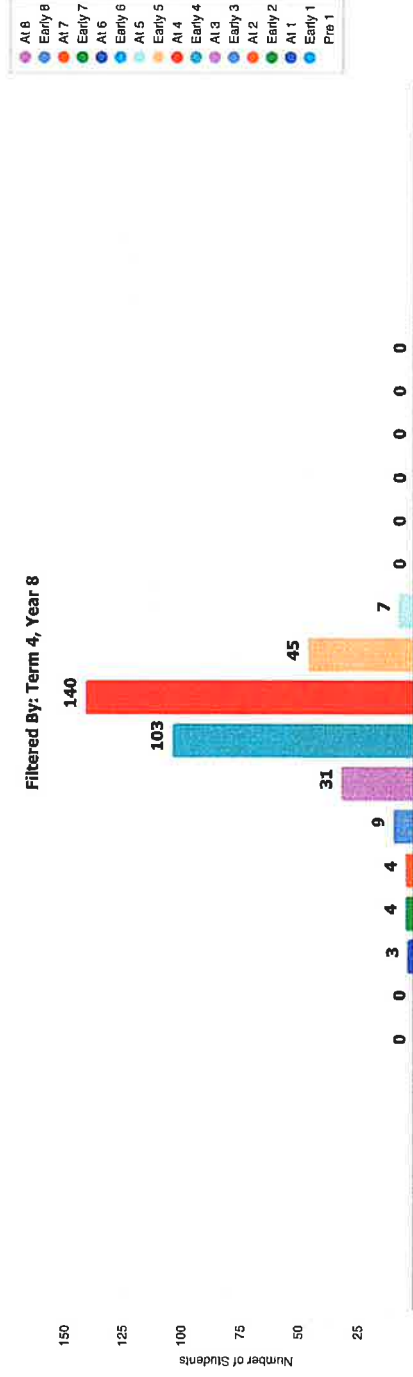


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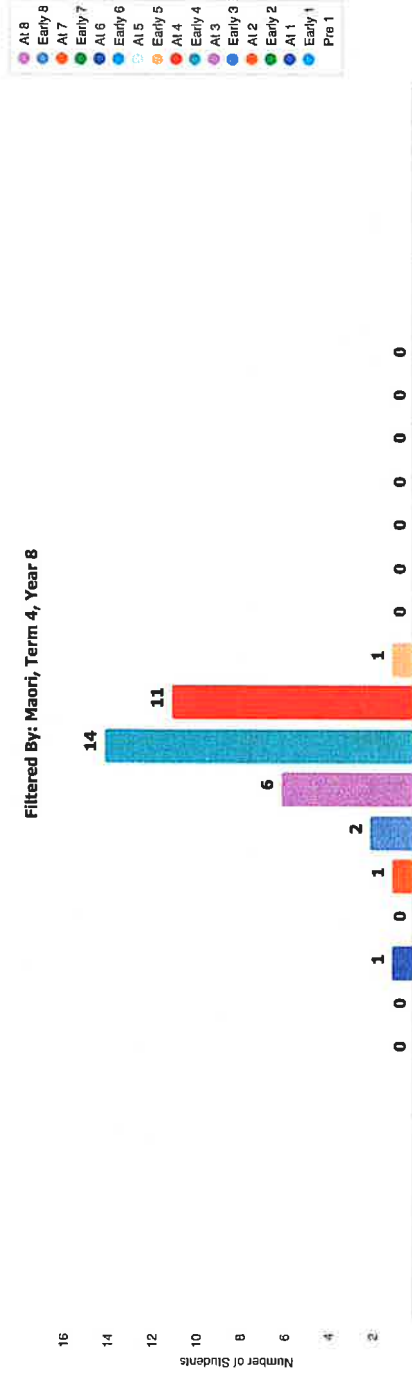


# 2025 Term 4 Reading - Year 8 Māori & Year 8 Cohort

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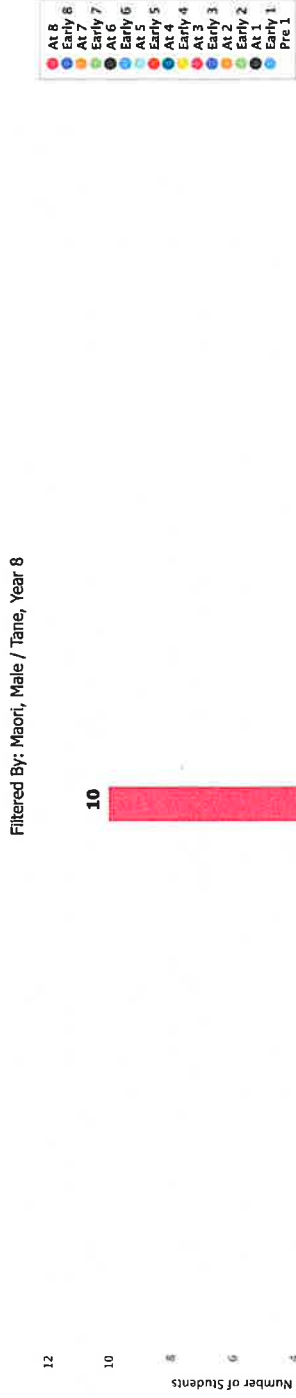


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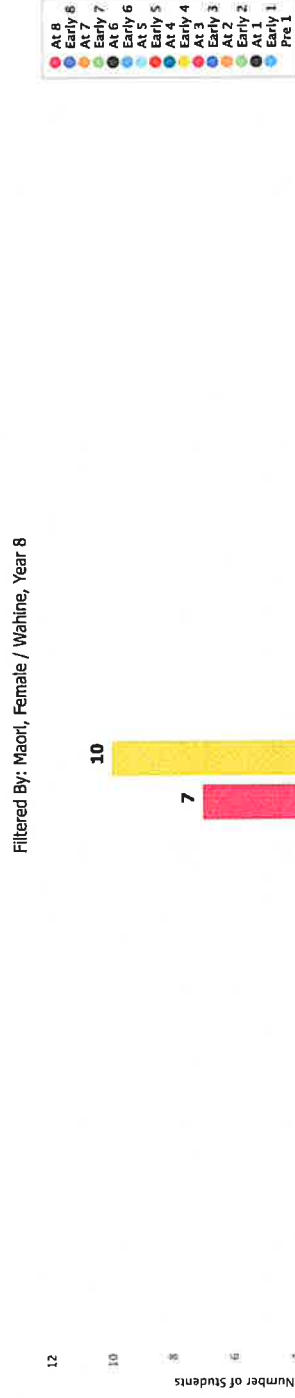


# 2025 Term 1 Reading - Year 8 Māori & Gender

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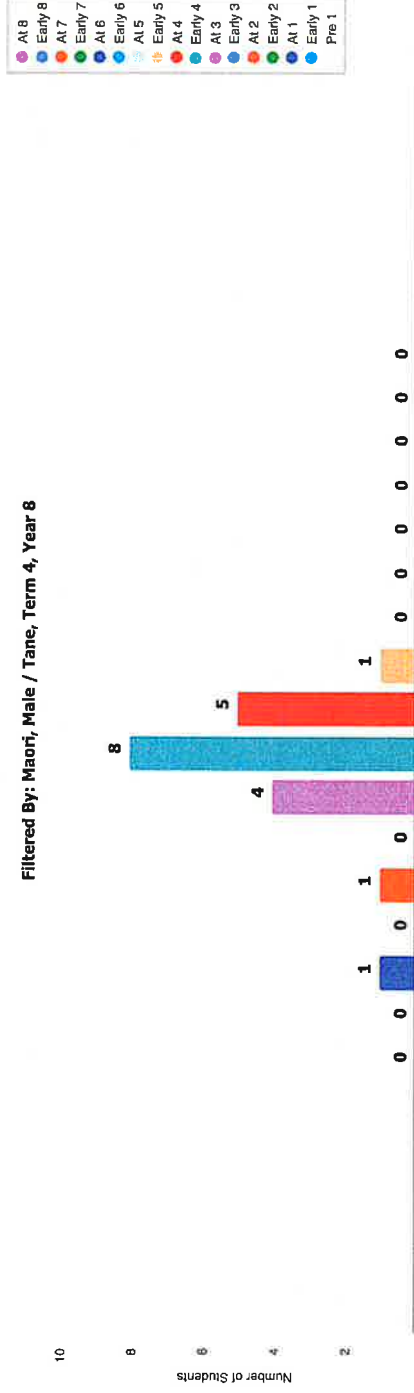


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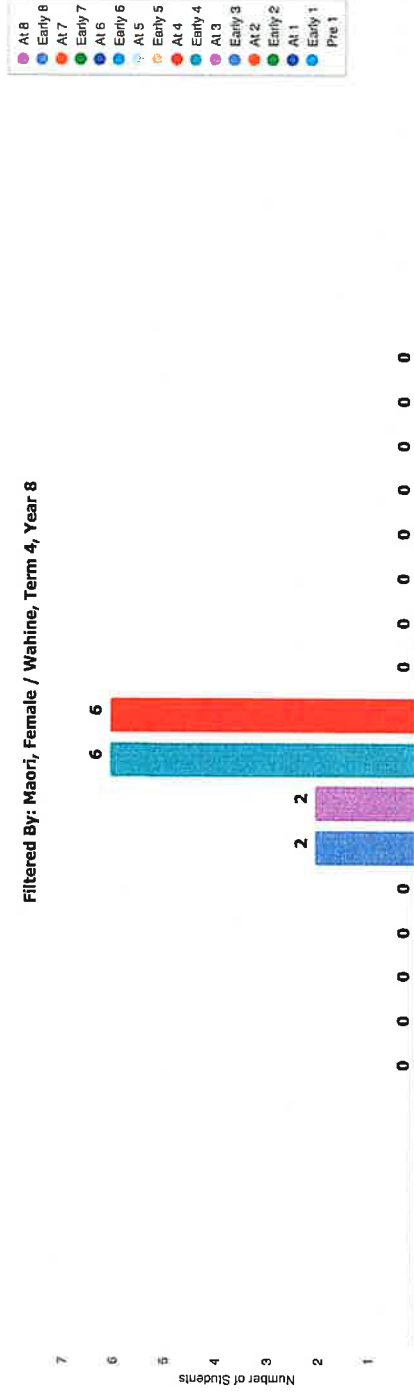


# 2025 Term 4 Reading - Year 8 Māori & Gender

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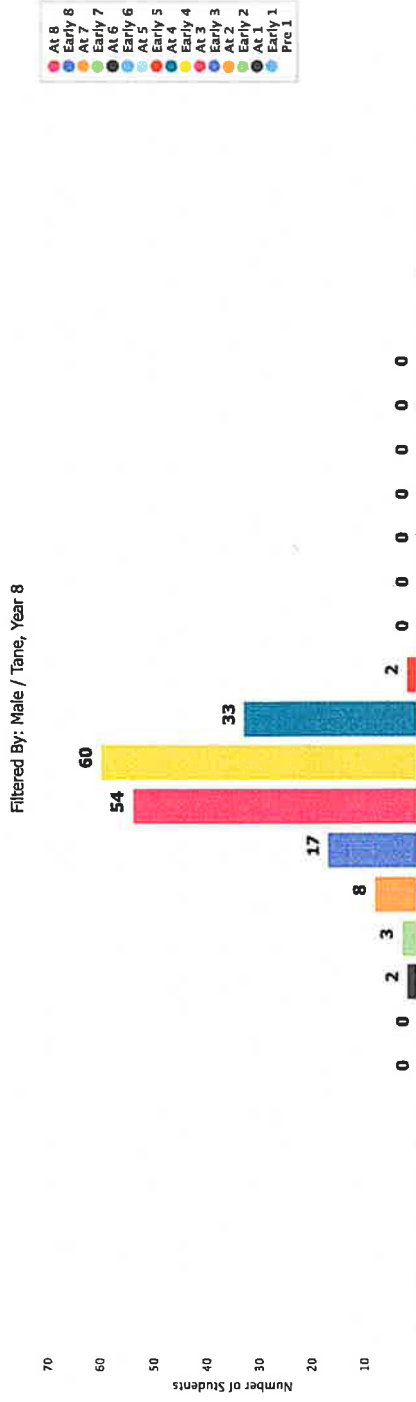


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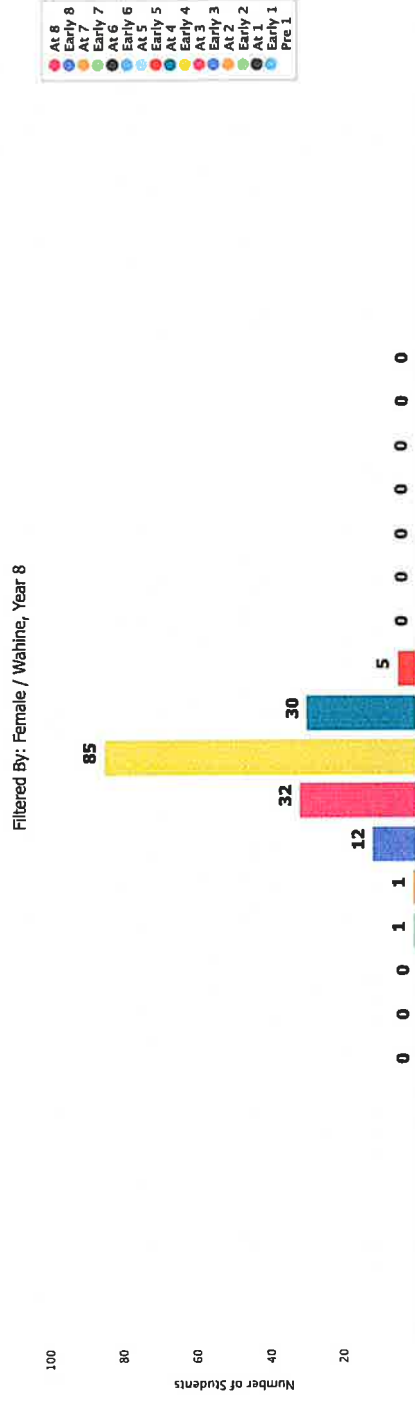


# 2025 Term 1 Reading - Year 8 & Gender

Raw Reading Data - 2025 - Column Chart

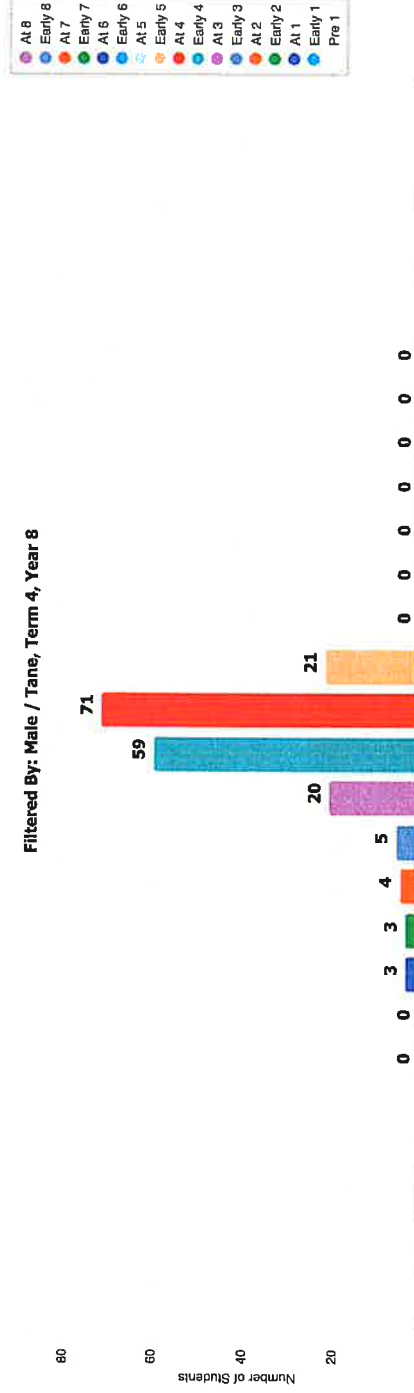


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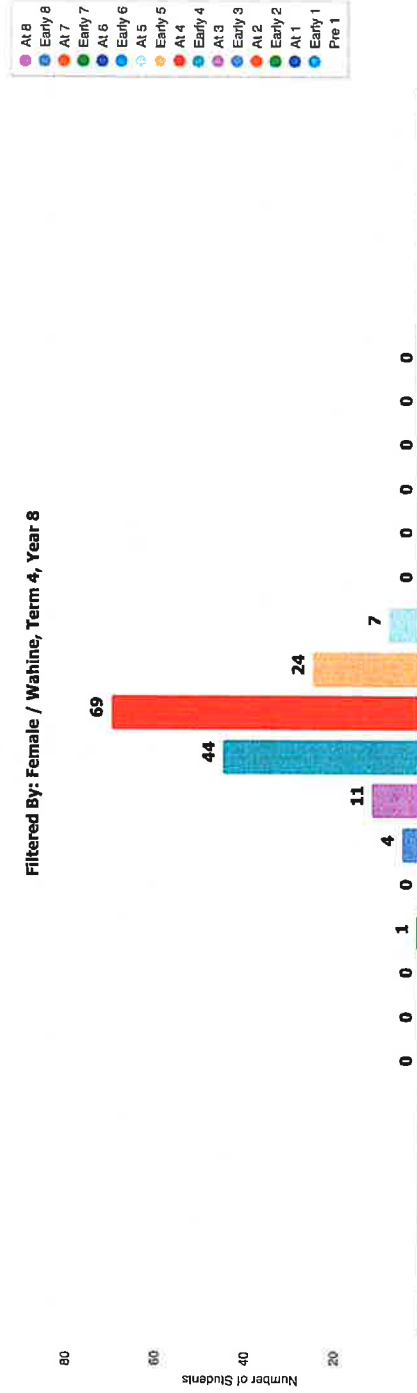


# 2025 Term 4 Reading - Year 8 & Gender

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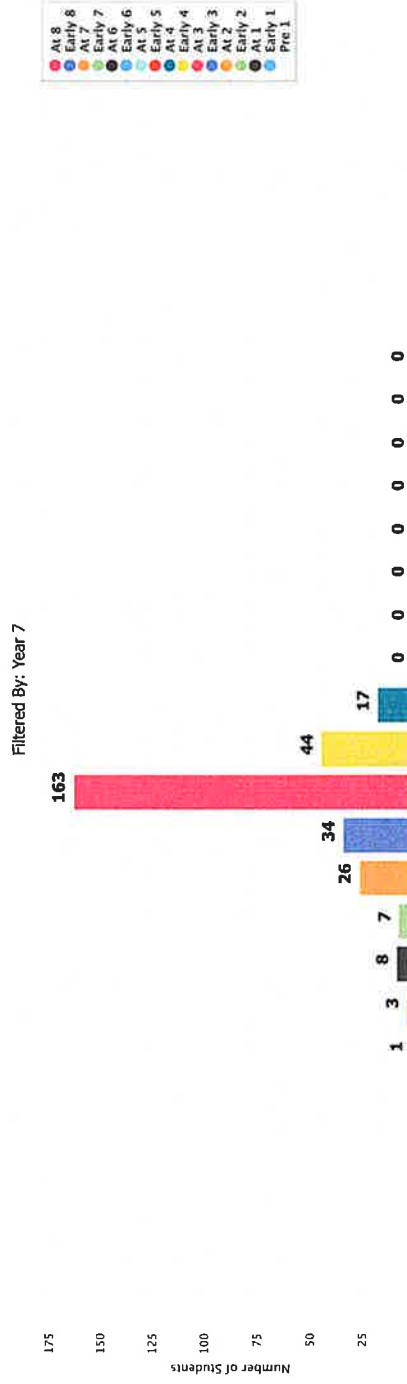


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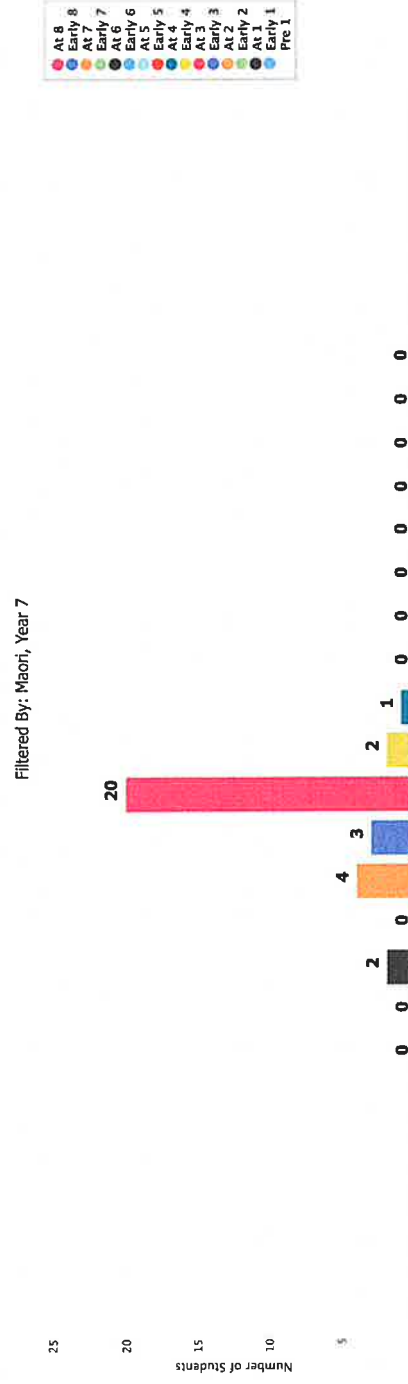


# 2025 Term 1 Reading - Year 7 Māori & Year 7 Cohort

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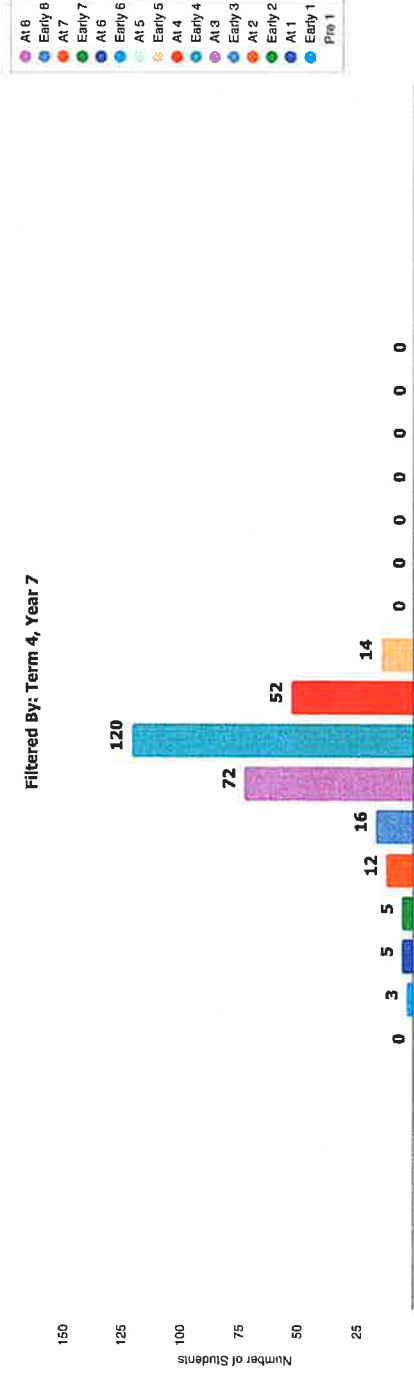


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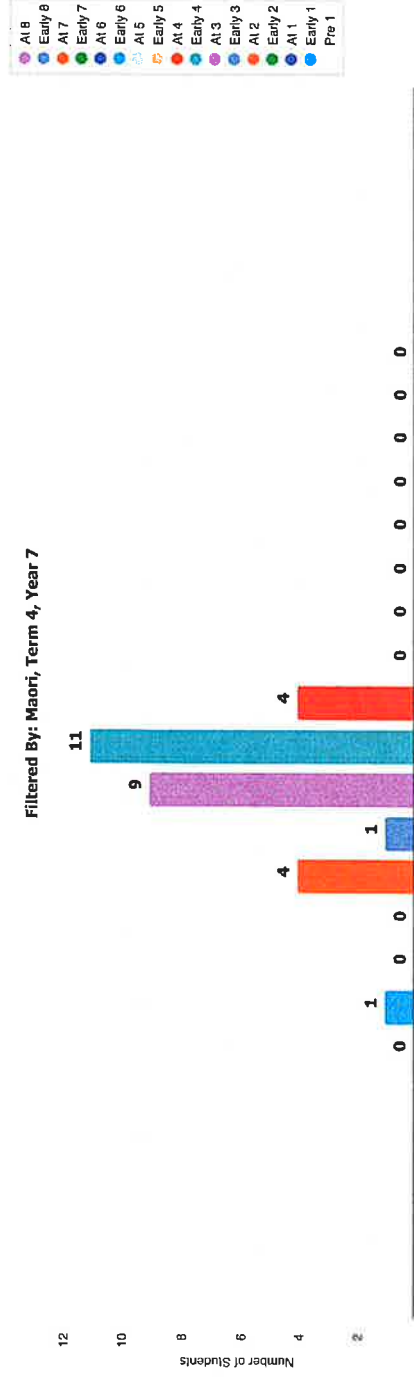


# 2025 Term 4 Reading - Year 7 Māori & Year 7 Cohort

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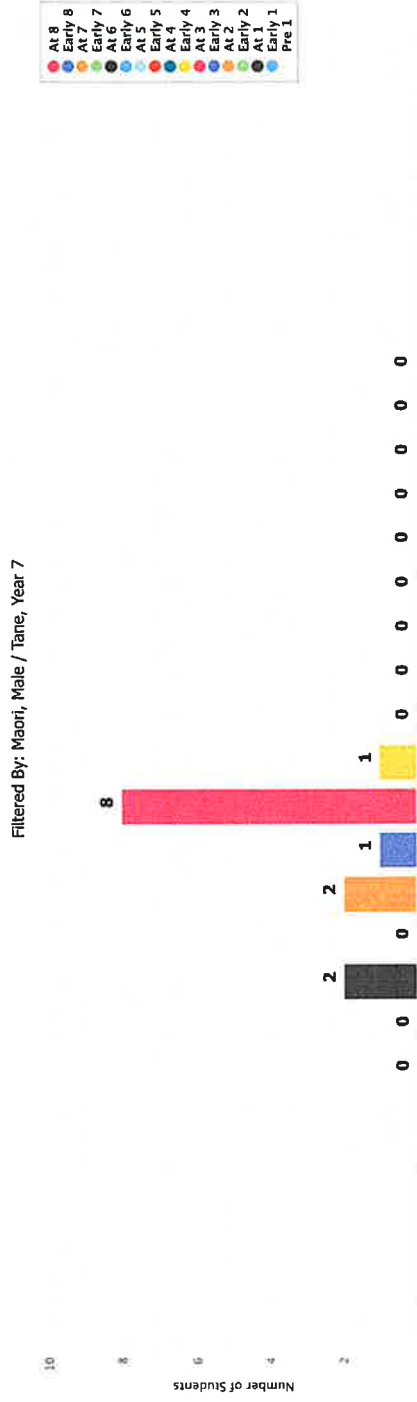


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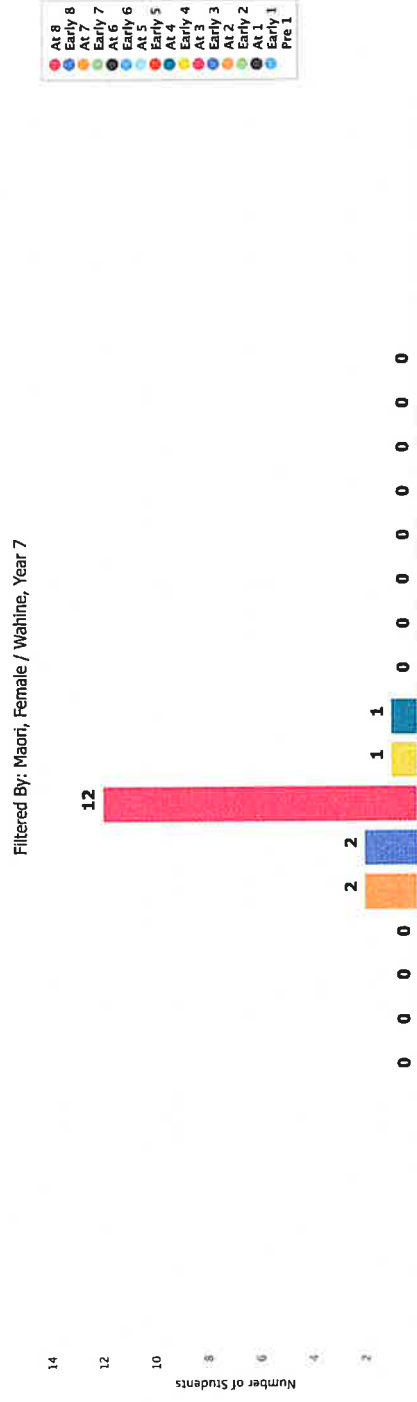


# 2025 Term 1 Reading - Year 7 Māori & Gender

Raw Reading Data - 2025 - Column Chart

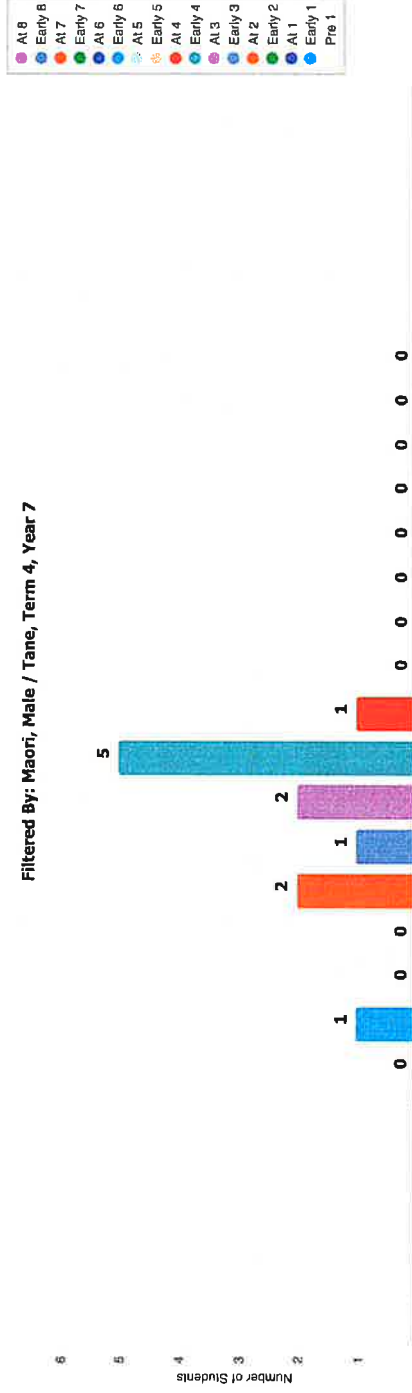


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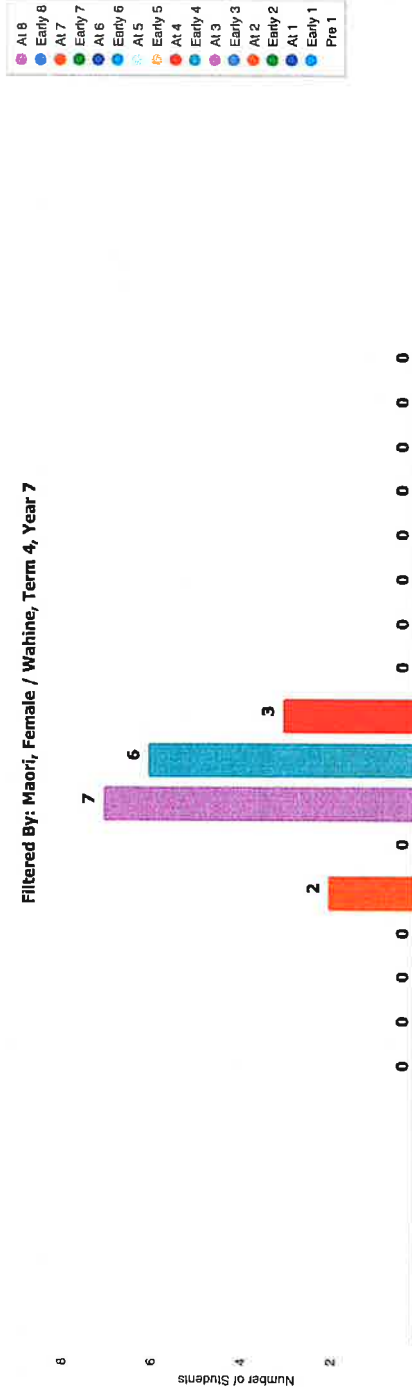


# 2025 Term 4 Reading - Year 7 Māori & Gender

Raw Reading Data - 2025 - Column Chart

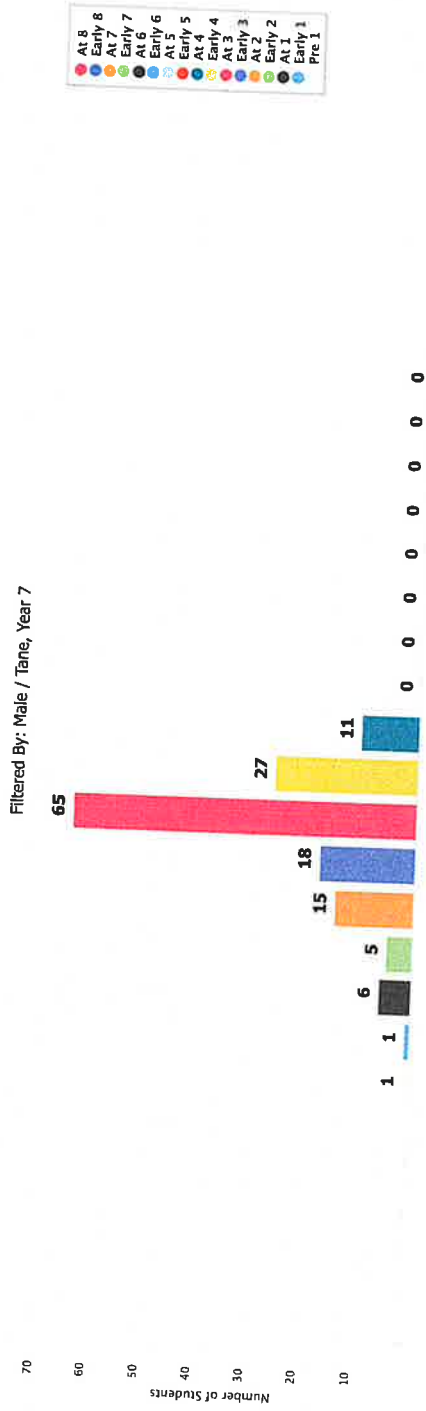


Raw Reading Data - 2025 - Column Chart

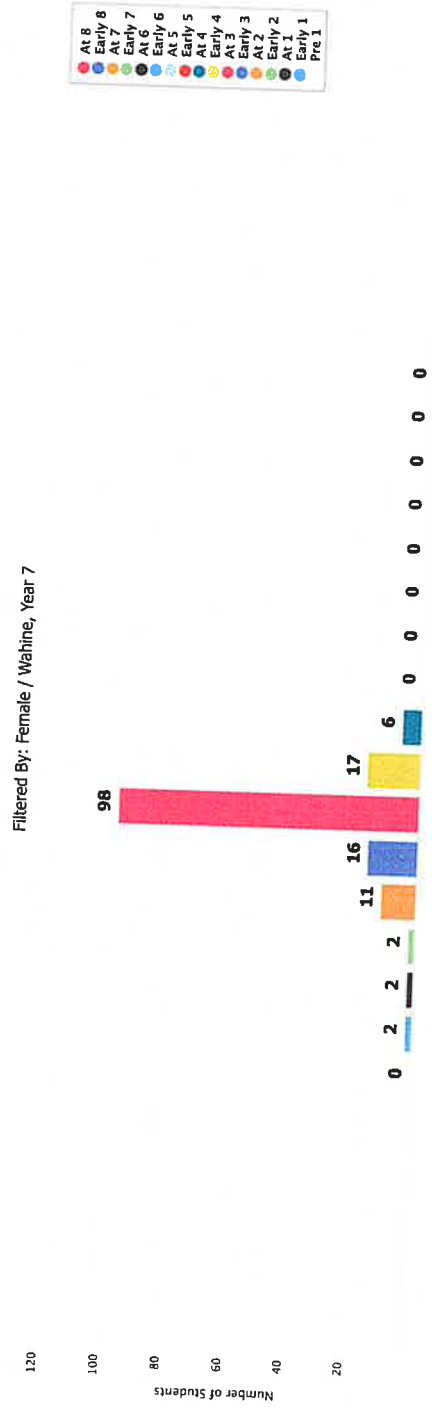


# 2025 Term 1 Reading - Year 7 & Gender

Raw Reading Data - 2025 - Column Chart

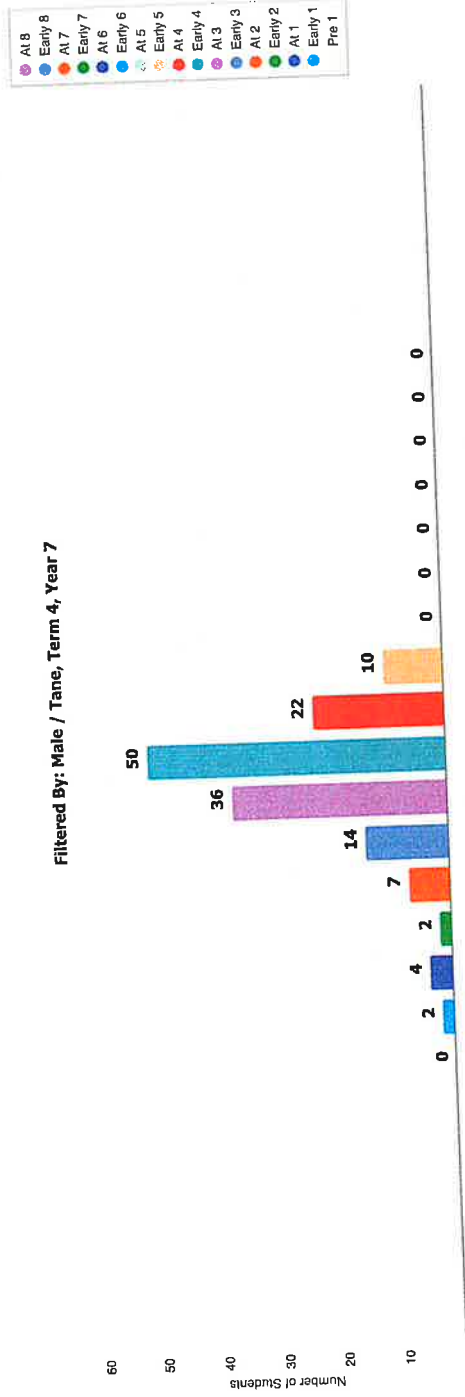


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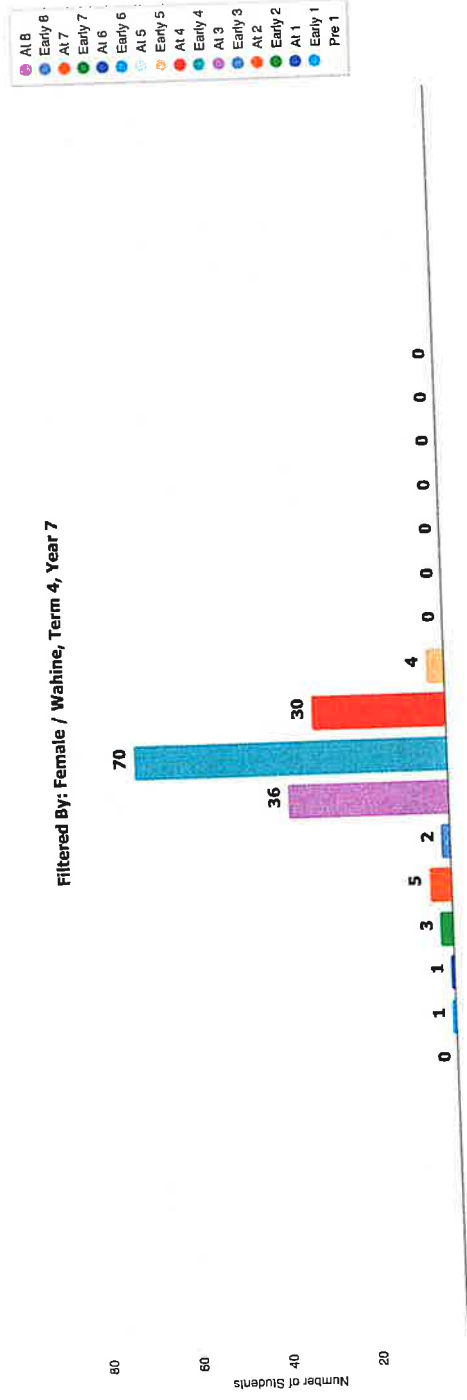


# 2025 Term 4 Reading - Year 7 & Gender

Raw Reading Data - 2025 - Column Chart



Raw Reading Data - 2025 - Column Chart



## Students who are diagnosed with a Neurodiverse & Mental Health Conditions

Diagnosis	2024	2025	Diagnosis	2024	2025
ADHD/ADD	30	25	Head/Brain Injury	5	2
Anxiety	45	32	Hearing Impairment	3	3
ASD (Autistic Spectrum Disorder)	16	10	Intellectual Disability	6	9
Depression	2	2	Irlen Syndrome	1	1
Dyslexia	13	14	Speech Impairment	4	4
Dyspraxia	0	1	Visual Impairment	5	3
Oppositional Defiant Disorder	3	2	Sensory Processing Disorder	4	2
Tourette Syndrome	3	1	Fetal Alcohol Spectrum	1	0
Auditory Processing Disorder	1	2	Global Developmental Delay	1	2
Down Syndrome	1	1			
<b>Total no. of Mental Health and Neurodiverse Conditions identified</b>				<b>144 (21%)</b>	<b>116 (17%)</b>

This list reflects the whānau who have identified their children as having a neurodiverse or mental health diagnosis.

We need to acknowledge that this list represents students whose whānau have access to resources, as many of these diagnoses are costly to assess or require whānau who are willing and able to navigate a cumbersome and slow DHB system.













# Appendices

- [2024 Term 4 data report](#)
- [2024 Analysis of Variance](#)
- [2025 Term 1 Data Report](#)
- [2025 Mid Year Data Report](#)
- [2025 CMS Charter and Strategic Plan](#)
- [2025 Annual Data Report](#)

## Kiwisport Statement 2025

- Kiwisport is a government funded initiative to support students' participation in organised sport.
- In 2025 the school received Kiwisport funding of \$10,347.36 (2024: \$10,150). The funding was spent on sporting endeavours.

# Compliance with Employment Policy Statement 2025

For the year ended 31 December 2025 the Cambridge Middle School Board:

- Has 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 constrained 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

## Te Tiriti o Waitangi Statement 2025

Cambridge Middle School has given effect to Te Tiriti o Waitangi through our teaching programmes, in investigating The Treaty of Waitangi/Te Tiriti o Waitangi and through the Aotearoa New Zealand histories curriculum. Staff have been encouraged to increase their knowledge and use of te reo, especially in the classroom. Staff Professional Learning Development has been given to support increased knowledge of Te Tiriti and local tikanga and stories with the support of our kaiawhina. Support has been provided at staff, team and individual levels. School routines and systems have been adapted to include regular use of whakatauki, karakia and waiata within our school. We employed a kaiawhina and have access to an online tool to ensure regular teaching of te reo in classrooms, with support for our kaiako.

