LAWRENCE AREA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	390
Principal:	David Bagwell
School Address:	18 Harrington Street, Lawrence, 9532
School Phone:	03 485 9906
School Email:	office@las.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

LAWRENCE AREA SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Lawrence Area School

Statement of Responsibility

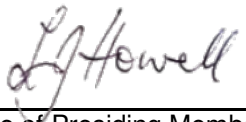
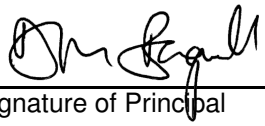
For the year ended 31 December 2025

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.

Linda Howell	Dave Bagwell
Full Name of Presiding Member	Full Name of Principal
	
Signature of Presiding Member	Signature of Principal
May 29th, 2026	May 29th, 2026
Date:	Date:

Lawrence Area School
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Sam Percival	Presiding Member	Elected Member	Sep 2028
David Bagwell	Principal	ex Officio	
Tiffany Homer	Parent Representative	Elected Member	Sep 2028
Konica Ponsonby	Parent Representative	Elected Member	Sep 2025
Tash Hughes	Staff Representative	Elected Member	Sep 2028
Daniel Wark	Parent Representative	Elected Member	Sep 2025
Dylan Cunningham	Student Representative	Elected Member	Sep 2025
Paul Alden	Parent Representative	Elected Member	Sep 2025
Jemma Tippet	Parent Representative	Elected Member	Sep 2028
Kerren Crawford	Parent Representative	Elected Member	Sep 2028
Linda Howell	Parent Representative	Elected Member	Sep 2028
Archie Wightman	Student Representative	Elected Member	Sep 2026

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

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	2,947,404	2,138,710	3,053,834
Locally Raised Funds	3	290,211	122,472	121,658
Interest		3,670	12,400	13,384
Gain on Sale of Property, Plant and Equipment		-	-	619
Other Revenue		-	-	642
Total Revenue		3,241,285	2,273,582	3,190,137
Expense				
Locally Raised Funds	3	74,593	61,326	91,828
Learning Resources	4	1,944,619	1,686,366	1,951,502
Administration	5	171,622	161,782	231,462
Interest		2,945	-	2,830
Property	6	852,152	364,108	969,648
Loss on Disposal of Property, Plant and Equipment		173	-	-
Total Expense		3,046,104	2,273,582	3,247,270
Net Surplus / (Deficit) for the year		195,181	-	(57,133)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		195,181	-	(57,133)

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

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Lawrence Area School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		497,108	497,108	531,082
Total comprehensive revenue and expense for the year		195,181	-	(57,133)
Contribution - Te Mana Tūhono		-	-	23,159
Distributions to the Ministry of Education	15	-	(13,598)	-
Equity at 31 December		692,289	483,510	497,108
Accumulated comprehensive revenue and expense		692,289	483,510	497,108
Equity at 31 December		692,289	483,510	497,108

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

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Lawrence Area School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	313,754	464,427	439,397
Accounts Receivable	8	169,973	182,410	182,410
GST Receivable		30,107	6,202	6,202
Prepayments		15,671	13,248	13,248
Inventories	9	2,909	2,756	2,756
Funds Receivable for Capital Works Projects	15	-	840	840
		532,414	669,883	644,853
Current Liabilities				
Accounts Payable	11	223,755	226,019	226,019
Revenue Received in Advance	12	11,175	57,742	57,742
Provision for Cyclical Maintenance	13	46,154	41,035	45,777
Finance Lease Liability	14	10,800	8,240	8,240
Funds held for Capital Works Projects	15	2,606	380	380
		294,490	333,416	338,158
Working Capital Surplus		237,924	336,467	306,695
Non-current Assets				
Property, Plant and Equipment	10	519,863	204,345	237,345
		519,863	204,345	237,345
Non-current Liabilities				
Provision for Cyclical Maintenance	13	40,598	37,364	26,994
Finance Lease Liability	14	24,900	19,938	19,938
		65,498	57,302	46,932
Net Assets		692,289	483,510	497,108
Equity		692,289	483,510	497,108

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

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

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		778,571	614,425	586,364
Locally Raised Funds		246,456	122,472	172,337
Goods and Services Tax (net)		(23,905)	-	6,140
Payments to Employees		(344,030)	(301,087)	(330,704)
Payments to Suppliers		(464,833)	(409,582)	(409,986)
Interest Paid		(2,945)	-	(2,830)
Interest Received		3,670	12,400	13,384
Net cash from Operating Activities		192,984	38,628	34,705
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		-	-	619
Purchase of Property Plant & Equipment		(314,064)	-	(7,606)
Net cash (to) Investing Activities		(314,064)	-	(6,987)
Cash flows from Financing Activities				
Distributions to the Ministry of Education		-	(13,598)	-
Finance Lease Payments		(7,629)	-	(18,732)
Funds Administered on Behalf of Other Parties		3,066	-	170
Net cash (to) Financing Activities		(4,563)	(13,598)	(18,562)
Net (decrease)/increase in cash and cash equivalents		(125,643)	25,030	9,156
Cash and cash equivalents at the beginning of the year	7	439,397	439,397	430,241
Cash and cash equivalents at the end of the year	7	313,754	464,427	439,397

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

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

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

1. Statement of Accounting Policies

1.1. Reporting Entity
Lawrence Area 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.

1.2. 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 13.

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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 14. Future operating lease commitments are disclosed in note 20b.

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.

1.3. 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.

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

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

1.5. 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.

1.6. 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.

1.7. 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.

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

1.9. 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.

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	20-50 years
Furniture and Equipment	3-20 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.11. 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 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

The reversal of an impairment loss is recognised in the 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.

1.12. 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.

1.13. 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, 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.

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

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1.15. 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.

1.16. 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 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.17. 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.

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

1.18. 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.

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

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

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2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	752,247	613,225	842,587
Teachers' Salaries Grants	1,597,958	1,373,285	1,478,559
Use of Land and Buildings Grants	597,199	151,000	732,688
Other Government Grants	-	1,200	-
	2,947,404	2,138,710	3,053,834

3. Locally Raised Funds

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue			
Donations and Bequests	12,191	25,200	20,522
Fees for Extra Curricular Activities	37,711	47,212	46,103
Trading	9,395	8,440	7,455
Fundraising and Community Grants	192,120	18,175	22,755
Other Revenue	35,520	19,945	22,614
Transport Revenue	3,274	3,500	2,209
	290,211	122,472	121,658
Expense			
Extra Curricular Activities Costs	54,727	43,686	69,594
Trading	12,751	8,440	12,532
Fundraising and Community Grant Costs	150	-	2,005
Transport (Local)	6,965	9,200	7,697
	74,593	61,326	91,828
Surplus for the year Locally Raised Funds	215,618	61,146	29,830

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	105,409	97,212	85,626
Information and Communication Technology	17,103	14,000	19,990
Employee Benefits - Salaries	1,760,777	1,511,860	1,792,068
Staff Development	6,517	3,100	2,915
Depreciation	53,539	57,094	49,043
Other Learning Resources	1,274	3,100	1,860
	1,944,619	1,686,366	1,951,502

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	15,265	4,600	11,462
Board Fees and Expenses	18,323	32,200	85,496
Other Administration Expenses	33,554	29,970	32,508
Employee Benefits - Salaries	78,907	75,512	82,520
Insurance	18,478	13,300	13,211
Service Providers, Contractors and Consultancy	7,095	6,200	6,265
	171,622	161,782	231,462

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6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cyclical Maintenance	13,981	14,948	11,546
Heat, Light and Water	80,089	72,000	72,421
Rates	3,498	2,600	2,533
Repairs and Maintenance	28,044	24,860	26,275
Use of Land and Buildings	597,199	151,000	732,688
Employee Benefits - Salaries	108,080	87,000	110,552
Other Property Expenses	21,261	11,700	13,633
	852,152	364,108	969,648

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	313,754	464,427	439,397
Cash and cash equivalents for Statement of Cash Flows	313,754	464,427	439,397

Of the $313,754 Cash and Cash Equivalents, $13,781 is subject to restrictions for the following reasons:

- $2,606 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 15.

- $11,175 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 12.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	4,223	460	460
Receivables from the Ministry of Education	9,767	48,151	48,151
Teacher Salaries Grant Receivable	155,983	133,799	133,799
	169,973	182,410	182,410
Receivables from Exchange Transactions	4,223	460	460
Receivables from Non-Exchange Transactions	165,750	181,950	181,950
	169,973	182,410	182,410

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Stationery	2,909	2,756	2,756
	2,909	2,756	2,756

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10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2025	**$**	**$**	**$**	**$**	**$**	**$**
Building Improvements	82,901	291,012	-	-	(9,660)	**364,253**
Furniture and Equipment	122,697	23,514	(173)	-	(30,942)	**115,096**
Leased Assets	27,839	18,887	-	-	(12,096)	**34,630**
Library Resources	3,908	2,817	-	-	(841)	**5,884**
	237,345	336,230	(173)	-	(53,539)	**519,863**

The net carrying value of furniture and equipment held under a finance lease is $34,630 (2024: $27,839)
The net carrying value of furniture & equipment (ICT) held under finance lease is $9,012 (2024: 25,651)

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

	2025 Cost or Valuation	**2025 Accumulated Depreciation**	**2025 Net Book Value**	**2024 Cost or Valuation**	**2024 Accumulated Depreciation**	**2024 Net Book Value**
	$	**$**	**$**	**$**	**$**	**$**
Building Improvements	462,861	(98,608)	**364,253**	171,849	(88,948)	**82,901**
Furniture and Equipment	582,641	(467,545)	**115,096**	592,999	(470,302)	**122,697**
Motor Vehicles	108,226	(108,226)	**-**	108,226	(108,226)	**-**
Leased Assets	52,228	(17,598)	**34,630**	45,173	(17,334)	**27,839**
Library Resources	59,663	(53,779)	**5,884**	56,847	(52,939)	**3,908**
Balance at 31 December	1,265,619	(745,756)	**519,863**	975,094	(737,749)	**237,345**

11. Accounts Payable

	2025 Actual	**2025 Budget (Unaudited)**	**2024 Actual**
	$	**$**	**$**
Creditors	27,019	59,583	59,583
Accruals	15,265	11,462	11,462
Employee Entitlements - Salaries	156,999	138,917	138,917
Employee Entitlements - Leave Accrual	24,472	16,057	16,057
	223,755	226,019	226,019
Payables for Exchange Transactions	223,755	226,019	226,019
	223,755	226,019	226,019

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual	**2025 Budget (Unaudited)**	**2024 Actual**
	$	**$**	**$**
Grants in Advance - Ministry of Education	-	6,861	6,861
Other Revenue in Advance	11,175	50,881	50,881
	11,175	57,742	57,742

13. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	72,771	72,771	61,225
Increase/(decrease) to the Provision During the Year	13,981	14,948	16,960
Use of the Provision During the Year	-	(9,320)	-
Other Adjustments	-	-	(5,414)
Provision at the End of the Year	86,752	78,399	72,771
Cyclical Maintenance - Current	46,154	41,035	45,777
Cyclical Maintenance - Non current	40,598	37,364	26,994
	86,752	78,399	72,771

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. 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	13,248	10,044	10,044
Later than One Year	27,243	22,281	22,281
Future Finance Charges	(4,791)	(4,147)	(4,147)
	35,700	28,178	28,178
Represented by:			
Finance lease liability - Current	10,800	8,240	8,240
Finance lease liability - Non current	24,900	19,938	19,938
	35,700	28,178	28,178

15. Funds Held for Capital Works Projects

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

2025	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions/ Transfers $	Closing Balances $
Landscaping Project - 219155	380	-	-	-	380
Boiler Project - 236414	(840)	4,360	(1,294)	-	2,226
Totals	(460)	4,360	(1,294)	-	2,606
Represented by:					
Funds Held on Behalf of the Ministry of Education					2,606

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions/ Transfers $	Closing Balances $
Landscaping Project - 219155	(630)	237,145	(236,135)	-	380
Boiler Project - 236414	-	10,945	(11,785)	-	(840)
Totals	(630)	248,090	(247,920)	-	(460)
Represented by:					
Funds Held on Behalf of the Ministry of Education					380
Funds Receivable from the Ministry of Education					(840)

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16. 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.

17. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,975	4,950
Leadership Team		
Remuneration	418,354	505,668
Full-time equivalent members	3.00	2.62
Total key management personnel remuneration	422,329	510,618

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

Principal

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

Salaries and Other Short-term Employee Benefits:	2025 Actual $000	2024 Actual $000
Salary and Other Payments	150-160	210-220
Benefits and Other Emoluments	3-4	1-2
Termination Benefits	0-0	0-0

Principal 2

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

Salaries and Other Short-term Employee Benefits:	2025 Actual $000	2024 Actual $000
Salary and Other Payments	0-0	20-30
Benefits and Other Emoluments	0-0	1-2
Termination Benefits	0-0	0-0

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	2.00	1.00
110 -120	2.00	2.00
120 - 130	3.00	2.00
130 - 140	-	1.00
	7.00	6.00

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

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18. 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 the number of persons to whom all or part of that total was payable was as follows:

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

19. 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 of specific individuals. As such, this is expected to resolve the liability for school boards.

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:$nil).

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)

21. 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	313,754	464,427	439,397
Receivables	169,973	182,410	182,410
Total financial assets measured at amortised cost	483,727	646,837	621,807
Financial liabilities measured at amortised cost			
Payables	223,755	226,019	226,019
Finance Leases	35,700	28,178	28,178
Total financial liabilities measured at amortised cost	259,455	254,197	254,197

22. Events After Balance Date

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

23. Comparatives

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

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INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Lawrence Area School (the School). The Auditor-General has appointed me, Mike Hawken using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on 3 to 17, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

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

Basis for our opinion

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

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

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

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.

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Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

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

Independence

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

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

Mike Hawken
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand

Statement of variance

Strategic Goal 1: AKO
All our akonga/students will progress and achieve to their highest educational, sporting, and cultural potential. This will be achieved through high quality teaching and learning opportunities.

Annual Target/Goal:
As per the annual implementation plan

Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** *What were the outcomes of our actions? What impact did our actions have?*	**Evidence** *This is the sources of information the board used to determine those outcomes.*	**Reasons for any differences (variances) between the target and the outcomes** *Think about both where you have exceeded your targets or not yet met them.*	**Planning for next year – where to next?** *What do you need to do to address targets that were not achieved.* *Consider if these need to be included in your next annual implementation plan.*
Action 1 **Staff will engage in professional learning to explore and implement the ideas of a 'North-East School' (Russell Bishop. What is currently working well to support student learning? What areas need developing?**	• Staff engaged in PD throughout term one to explore their own practice.	• Staff engagement in PD sessions to understand and reflect on their own qualities as North-East practitioners. Deficits identified through self and peer reflection.	• Goal Achieved	• North-East ideas will continue to be developed as part of the teacher professional growth cycles to ensure implementation. This goal will be modified in 2026 to reflect the support required by teachers in implementing the ongoing changes to the curriculum. • Years 0-8: Achievement Goals 2026 At or Above Targets: Reading: 85% Writing: 85% Mathematics:88% • Years 11-13: Achievement Goals 2026 At or above National pass rates and endorsement rates at Levels 1,2 and 3.
Action 2 **Sporting and EOTC opportunities will be maximised and new opportunities explored to meet student interests,**	• All sporting and EOTC opportunities were maximized with Swimming and Cross-country notable highlights. • Southland athletics was explored as a new opportunity that gave our students a stronger connection with South Otago and a better athletics experience.	• Junior Swimming: Otago Championships: twenty-six students (the biggest of any competing school). Thirty-six personal best times. • Junior Athletics: 5 Lawrence students represented South Otago in a total of 11 events. *George Tweed 1st – 4x100m relay, second – 200m. • Senior Athletics: 5 Lawrence students represented at the Otago Championships	• Goal Achieved	• A business-as-usual goal for next year. Southland athletics will continue as the preferred junior athletics option after our 2025 experience.

		in a total of eight events. *Abbie Coulter 1st – 1500m. • 23/7 National Area Schools Tournament: Seven students selected in South of South Team. One student selected for South Island teams (Ki o rahi and rugby). One student selected for National Area Schools team (volleyball)		
Action 3 **Opportunities to recognise and celebrate culture will be maximised and explored to reflect the diversity of the student population.**	• Some new events attended in 2025 with further events around kapa haka and wider area schools network planned for 2026.'	• Term 1 Kapa Haka with year 9 leaders, hosting Kapa Haka Exchange with Blue Mountain College, Catlins, Roxburgh and South Otago. • Term 2: Otago/Southland Chinese Association Lion Dance performance and workshop with the junior school. • Term 2: Puaka Matariki Iwikatea – Balclutha. Senior students involved with other South Otago schools. • Term 3: Student attendance at a Maori leadership event in Gore. • Term 3: Otago Polyfest with a group of thirty performing.	• Goal Achieved.	• Continue to raise awareness of other cultures in the school and how we could do more to recognize these.
Action 4 **The school will identify students that require extra learning support or have neuro-diverse needs**	• Students needing support were identified.	• Students needing extra support identified. • Community ADHD hosted at the school and attended by several teachers. • Behaviour Support Plans introduced in term two for at least two students with an ADHD diagnosis. • Priority Learners list reviewed following mid-year data review and comparison with end-of-year 2024	• Goal Achieved.	• In 2026 we will have an ORRS funded student. This goal needs to remain as it is likely that neuro-diverse students will become a larger group. Our RTLB is a strong source of knowledge, and we need to build on our collective understanding of neurodiversity and look for other relevant PD opportunities.

Statement of variance

Strategic Goal 2:
This will be achieved through providing a safe, inclusive, respectful environment where culture/identity and diversity are valued, and strong relationships are fostered and maintained.

Annual Target/Goal:
As per the annual implementation plan

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***What were the outcomes of our actions? What impact did our actions have?***	**Evidence** ***This is the sources of information the board used to determine those outcomes.***	**Reasons for any differences (variances) between the target and the outcomes** ***Think about both where you have exceeded your targets or not yet met them.***	**Planning for next year – where to next?** ***What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.***
Action 1 **Staff will engage in professional learning around a 'Restorative' culture to support a healthy and safe workplace.**	• Staff engaged in PD around what a restorative conversation looks like, restorative circles and a full restorative conference. All information has now been incorporated into our revised behaviour support procedures..	• Focus for Staff PD Term 2. • Updated Code of Conduct, Behaviour Support Procedure and Restorative Practice approach (new) confirmed term 3.	• Goal Achieved	• Revised procedures will be monitored in 2026.
Action 2 **Initiatives to monitor and enhance the well-being of ākonga, staff and whānau will be explored.**	• NZCER surveys were used with staff and students early in term 4. A parent survey was designed separately using survey monkey. • Attendance data considered as a measure of student well-being.	• Principal registered school for Wellbeing at School surveys (NZCER) • Student Council introduced in Term 2. Principal with Student Leaders. • Follow up survey with community early term 4. • Using attendance as an indicator of student belonging/engagement. • MOE Target Attendance data = 80% of students attending 90% of the time • 100% attenders acknowledged at the end of term 2. Newsletter reminders about the link between attendance and achievement. • Term 4: Surveys completed with students/staff/whanau. Student/staff results shared with staff and BOT. Attendance / LAS / National Term 1 / 61% / 66% Term 2 / 56% / 58% Term 3 / 51% / 50% Term 4 / 38% / 51%	• Goal Achieved	• The surveys results have led to specific actions and programmes in 2026 for staff and students ('Tuturu' and 'Linewise') • Parent surveys to review term 1, 2026. • Attendance Management Plans are compulsory for schools in 2026. These will outline the measures we are taking to meet the Government attendance targets.

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03 4859 906
www.las.school
office@las.school.nz
18 Harrington Street
Lawrence
9532

Reporting on the 2025 school year student progress and achievement

Progress and achievement information is collated by teachers, teachers in charge, subject specialists, and heads of departments twice a year (mid-year and end of year).

Progress and achievement of individuals in the form of reports to parents likewise occur mid and end of year, in writing, supported mid-year by parent/teacher interviews.

A range formative and summative assessments inform the teacher of progress made. These include E-asttle, PAT's, observations of and conversations with students. Overall teacher judgment is only made after syndicate moderation in the junior school, and peer moderation in the senior school.

NCEA and internal assessments are also moderated within the school and with colleagues outside of the school. Internal assessments are carried out by independent markers as appointed by NZQA.
This report uses curriculum progressions Year 0 to Year 10 and noting where students are achieving and relation to these and Reading, Writing and Mathematics.

Reading: Year 0-8 At/Above - All Groups Target 2025 End = 85%

Summary
At or Above ALL: 85% Target Achieved
At or Above Maori: 86% Target Achieved
At or Above Boys: 84% Almost Achieved
At or Above Girls: 85% Target Achieved

Writing: **Year 0-8 At/Above -** All Groups Target 2025 End = 85%

Summary
At or Above ALL: 75% Not Achieved
At or Above Maori: 75% Not Achieved
At or Above Boys: 63% Not Achieved
At or Above Girls: 89% Target Achieved

Mathematics - **Year 0-8 At/Above -** All Groups Target 2025 End = 88%

Summary
At or Above ALL: 91% Target Achieved
At or Above Maori: 96% Target Achieved
At or Above Boys: 88% Target Achieved
At or Above Girls: 96% Target Achieved

Summary

At/Above	All	Maori	Boys	Girls
Year	2025/2024	2025/2024	2025/2024	2025/2024
Maths	91/88 +	96/89 +	88/90 -	96/85 +
Reading	85/82 +	86/76 +	84/78 +	85/86 -
Writing	75/83 -	75/76 -	63/75 -	89/93 -

Mathematics: The strongest area (as it was in 2024). Significant gains for Girls (+11%) and Maori (+7%) students with a slight dip for boys (-3%).
Reading: Significant improvements for Boys (+6%) and Maori (+10%) students in 2025. Slight drop for girls (1%).
Writing: A drop all areas. Boys (-8%), Girls (-4%) and Maori (-1%)

Staff Reflections 2025
Really pleased with the outcomes for Mathematics and Reading. The Writing results are concerning but a better picture will be gained next year. The staff feeling was that the writing results at the end of 2024 were an exception. The 2025 results are more in line with historic trends. The students 'of concern' with respect to writing will be carefully monitored and supported throughout the year. There is some extra staffing in the junior school to support this.

NCEA Results 2025

- Year 11: 3 students 100% pass rate (3/3).
- Year 12: 9 students 88.9% pass rate (8/9).
- Year 13: 4 students 77.8% pass rate (7/9).

Comparison to National Pass Rates:

Level	Lawrence	National	Difference
1	100%	73.5%	+26.5%
2	88.9%	72.7%	+16.2%
3	77.8%	70.4%	+7.4%
UE	44.4%	49.9%	-5%

Staff Reflections 2025

- Favourable comparison with National statistics.
- Personalised programmes including distance learning supported student success.
- Cross-syndicate literacy focus.
- Partnerships with parents
- Working with new curriculum will be the focus for 2026.
- Performing at or above National Pass rates and Endorsement levels remains the achievement goal.

Statement of Compliance with Employment Policy

The board should look to confirm what actions or policies are already in place and what are being undertaken to meet the provisions.
The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good, safe working conditions?	We comply with the principle of being a good employer and ensure the fair and prompt treatment of staff in all aspects of employment. Appointment by merit: We apply EEO practices to all elements of employment and maintain an important stance throughout the employment process.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Ensuring fair access to professional development, which is based on the professional growth cycle, involves actively removing any barriers that could otherwise negatively impact our access to PD.
How do you practise an impartial selection of suitably qualified persons for an appointment?	Appointment based on merit. The Board of Trustees delegates the appointment committee. Declaration of any conflicts of interest. Process the same for all.
How are you recognising, The aims and aspirations of Māori, The employment and requirements of Maori, and Greater involvement of Māori in the Education Service.	Providing leadership opportunities for Māori teachers within the reasons of Te Ao Māori and within the realms of other curriculum areas. (Kapa haka, English HOD, within schoolteacher CoI)
How have you enhanced the abilities of individual employees?	New pathways, leadership, responsibility, and opportunity.
How are you recognising the employment requirements of women?	Adopted meeting practices that support families. No before-school meetings, only after-school meetings, and syndicate meetings at lunchtime.
How are you recognising the employment requirements of persons with disabilities?	Not applicable at present.

Good employer policies should include provisions for an equal employment opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

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

EEO Programme 2025

- Annually evaluate the efficacy of the school's EEO programme.
- In the absence of an appointed EEO representative, the principal shall undertake this role.
- The school EEO policy is available to staff through School Docs.
- All Staff are to have access to appropriate professional development.
- All staff, current and future, are to be treated fairly in terms of appointment, promotion, and access to PD.
- Decisions regarding employment are free of bias and discrimination and are based on merit.
- Appointment processes are reviewed post-appointment, with concerns being noted and used to improve future appointment provisions.

• Within the last year, two positions have been advertised: - Teaching Staff (2) – CRT release permanent part time (2).

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www.las.school
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9532

KiwiSport funding 2025

Our annual KiwiSport funding helps meet costs associated with a range of sporting opportunities and allows barrier-free access to participation in sports for our students:

Year 0-8 students have activities twice a term, coached by our local sports activator. Agility, movement, mentality, fitness, skills, and drills are the focus, leading to the play of adapted games.

Golf, forms of cricket, touch, rippa, Ki o Rahi, tee ball, football, rugby, league, athletics, swimming, triathlon/duathlon, futsal, hockey, basketball, netball, volleyball, and cross country are annual events with coaching and competition.

We travel 100km on average to play these sports weekly.

We rely on parents, coaches, managers, and drivers for each event, as we are on our sports coordinator and teachers.

Equipment costs are high. Fortunately, the Board and our school PTA provide generous support for this. Parents help offset the costs with “gold coin" donations as and when they can afford to.