

# **Kaikoura Suburban School**

## **ANNUAL FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**



#### **School Directory**

|                               |                                            |
|-------------------------------|--------------------------------------------|
| <b>Ministry Number:</b>       | 3392                                       |
| <b>Principal:</b>             | Kylee Habgood                              |
| <b>School Address:</b>        | 425 School House Road, RD 1, Kaikoura 7371 |
| <b>School Postal Address:</b> | 425 School House Road, RD 1, Kaikoura 7371 |
| <b>School Phone:</b>          | (03) 319 5064                              |
| <b>School Email:</b>          | office@ks.school.nz                        |

|                                       |                             |
|---------------------------------------|-----------------------------|
| <b>Accountant / Service Provider:</b> | On Point Accounting Limited |
|---------------------------------------|-----------------------------|

# Kaikoura Suburban School

Annual Financial Statements - For the year ended 31 December 2024

## Index

| <b>Page</b> | <b>Statement</b>                               |
|-------------|------------------------------------------------|
| 1           | Statement of Responsibility                    |
| 2           | Statement of Comprehensive Revenue and Expense |
| 3           | Statement of Changes in Net Assets/Equity      |
| 4           | Statement of Financial Position                |
| 5           | Statement of Cash Flows                        |
| 6 - 18      | Notes to the Financial Statements              |
|             | Independent Auditor's Report                   |

## Other Reports

Annual Report

# Kaikoura Suburban School

## Statement of Responsibility

For the year ended 31 December 2024

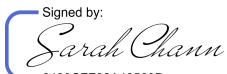
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2024 fairly reflects the financial position and operations of the School.

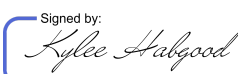
The School's 2024 financial statements are authorised for issue by the Board.

Sarah Chann  
Full Name of Presiding Member

Signed by:  
  
6490CFF92A40563D  
Signature of Presiding Member

30 May 2025  
Date:

Kylee Habgood  
Full Name of Principal

Signed by:  
  
571DA2F6ED8657F7  
Signature of Principal

30 May 2025  
Date:

# Kaikoura Suburban School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

|                                                             |       | 2024    | 2024        | 2023     |
|-------------------------------------------------------------|-------|---------|-------------|----------|
|                                                             | Notes | Actual  | Budget      | Actual   |
|                                                             |       | \$      | (Unaudited) | \$       |
| <b>Revenue</b>                                              |       |         |             |          |
| Government Grants                                           | 2     | 792,495 | 746,513     | 760,271  |
| Locally Raised Funds                                        | 3     | 100,615 | 72,570      | 74,671   |
| Interest                                                    |       | 5,844   | 5,500       | 7,375    |
| <b>Total Revenue</b>                                        |       | 898,954 | 824,583     | 842,317  |
| <b>Expense</b>                                              |       |         |             |          |
| Locally Raised Funds                                        | 3     | 33,982  | 37,400      | 56,083   |
| Learning Resources                                          | 4     | 497,756 | 449,115     | 460,240  |
| Administration                                              | 5     | 98,283  | 77,498      | 83,326   |
| Interest                                                    |       | 1,186   | 400         | 410      |
| Property                                                    | 6     | 272,767 | 256,325     | 286,645  |
| Loss on Disposal of Property, Plant and Equipment           |       | 1,988   | -           | 1,325    |
| <b>Total Expense</b>                                        |       | 905,962 | 820,738     | 888,029  |
| <b>Net Surplus / (Deficit) for the Year</b>                 |       | (7,008) | 3,845       | (45,712) |
| Other Comprehensive Revenue and Expense                     |       | -       | -           | -        |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | (7,008) | 3,845       | (45,712) |

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

Kaikoura Suburban School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

|                                                        | Notes | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|--------------------------------------------------------|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January                                    |       | 211,015              | 211,015                             | 256,727              |
| Total Comprehensive Revenue and Expense for the Year   |       | (7,008)              | 3,845                               | (45,712)             |
| Contributions from MOE - Furniture and Equipment Grant |       | 2,984                | -                                   | -                    |
| Equity at 31 December                                  |       | 206,991              | 214,860                             | 211,015              |
| Accumulated Comprehensive Revenue and Expense          |       | 206,991              | 214,860                             | 211,015              |
| Equity at 31 December                                  |       | 206,991              | 214,860                             | 211,015              |

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.

# Kaikoura Suburban School

## Statement of Financial Position

As at 31 December 2024

|                                             | Notes | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|---------------------------------------------|-------|----------------------|-------------------------------------|----------------------|
| <b>Current Assets</b>                       |       |                      |                                     |                      |
| Cash and Cash Equivalents                   | 7     | 92,313               | 17,860                              | 23,327               |
| Accounts Receivable                         | 8     | 39,528               | 45,000                              | 44,796               |
| GST Receivable                              |       | 4,758                | 2,000                               | 1,169                |
| Prepayments                                 |       | 13,299               | 25,000                              | 24,249               |
| Inventories                                 | 9     | -                    | -                                   | 128                  |
| Investments                                 | 10    | -                    | 92,500                              | 92,538               |
| Funds Receivable for Capital Works Projects | 16    | 6,258                | -                                   | 7,071                |
|                                             |       | 156,156              | 182,360                             | 193,278              |
| <b>Current Liabilities</b>                  |       |                      |                                     |                      |
| Accounts Payable                            | 12    | 66,231               | 72,000                              | 71,689               |
| Revenue Received in Advance                 | 13    | -                    | -                                   | 7,756                |
| Provision for Cyclical Maintenance          | 14    | 1,027                | 3,500                               | -                    |
| Finance Lease Liability                     | 15    | 8,378                | 3,500                               | 4,857                |
| Funds Held for Capital Works Projects       | 16    | 239                  | -                                   | -                    |
|                                             |       | 75,875               | 79,000                              | 84,302               |
| <b>Working Capital Surplus/(Deficit)</b>    |       | 80,281               | 103,360                             | 108,976              |
| <b>Non-current Assets</b>                   |       |                      |                                     |                      |
| Property, Plant and Equipment               | 11    | 163,959              | 140,000                             | 130,800              |
|                                             |       | 163,959              | 140,000                             | 130,800              |
| <b>Non-current Liabilities</b>              |       |                      |                                     |                      |
| Provision for Cyclical Maintenance          | 14    | 30,025               | 25,000                              | 26,211               |
| Finance Lease Liability                     | 15    | 7,224                | 3,500                               | 2,550                |
|                                             |       | 37,249               | 28,500                              | 28,761               |
| <b>Net Assets</b>                           |       | 206,991              | 214,860                             | 211,015              |
| <b>Equity</b>                               |       | 206,991              | 214,860                             | 211,015              |

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

# Kaikoura Suburban School

## Statement of Cash Flows

For the year ended 31 December 2024

|                                                             | Note     | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|-------------------------------------------------------------|----------|----------------------|-------------------------------------|----------------------|
| <b>Cash Flows from Operating Activities</b>                 |          |                      |                                     |                      |
| Government Grants                                           |          | 177,845              | 160,485                             | 218,049              |
| Locally Raised Funds                                        |          | 99,616               | 79,570                              | 75,977               |
| Goods and Services Tax (net)                                |          | (3,589)              | -                                   | 796                  |
| Payments to Employees                                       |          | (121,131)            | (101,978)                           | (143,620)            |
| Payments to Suppliers                                       |          | (138,843)            | (145,210)                           | (167,956)            |
| Interest Paid                                               |          | (1,186)              | (400)                               | -                    |
| Interest Received                                           |          | 9,679                | 6,000                               | 3,838                |
| Net Cash from/(to) Operating Activities                     |          | 22,391               | (1,533)                             | (12,916)             |
| <b>Cash Flows from Investing Activities</b>                 |          |                      |                                     |                      |
| Purchase of Property Plant & Equipment (and Intangibles)    |          | (42,964)             | (26,000)                            | (7,709)              |
| Purchase of Investments                                     |          | 92,538               | 13,500                              | 32,917               |
| Net Cash from/(to) Investing Activities                     |          | 49,574               | (12,500)                            | 25,208               |
| <b>Cash Flows from Financing Activities</b>                 |          |                      |                                     |                      |
| Furniture and Equipment Grant                               |          | 2,984                | -                                   | -                    |
| Finance Lease Payments                                      |          | (7,015)              | 1,631                               | (5,768)              |
| Funds Administered on Behalf of Other Parties               |          | 1,052                | 5,000                               | (2,024)              |
| Net Cash from/(to) Financing Activities                     |          | (2,979)              | 6,631                               | (7,792)              |
| <b>Net Increase/(Decrease) in Cash and Cash Equivalents</b> |          | <b>68,986</b>        | <b>(7,402)</b>                      | <b>4,500</b>         |
| Cash and Cash Equivalents at the Beginning of the Year      | 7        | 23,327               | 25,262                              | 18,827               |
| <b>Cash and Cash Equivalents at the End of the Year</b>     | <b>7</b> | <b>92,313</b>        | <b>17,860</b>                       | <b>23,327</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.

# Kaikoura Suburban School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Kaikoura Suburban 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 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



### **Critical Judgements in applying accounting policies**

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

#### **Classification of leases**

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

#### **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) Inventories**

Inventories are consumable items held for sale and comprise 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.

#### **h) 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.

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

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

|                                          |                         |
|------------------------------------------|-------------------------|
| Land and Building Improvements           | 10 - 20 years           |
| Furniture and Equipment                  | 5 - 10 years            |
| Information and Communication Technology | 5 years                 |
| Motor Vehicles                           | 5 years                 |
| Leased Assets held under a Finance Lease | Term of Lease           |
| Library Resources                        | 12.5% Diminishing value |

#### **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 and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are earned.

#### **m) Funds Held for Capital Works**

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

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

#### **n) 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.

#### **o) 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 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.

#### **p) 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.

#### **q) Budget Figures**

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

#### **r) 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

Government Grants - Ministry of Education  
Teachers' Salaries Grants  
Use of Land and Buildings Grants

| 2024<br>Actual | 2024<br>Budget<br>(Unaudited) | 2023<br>Actual |
|----------------|-------------------------------|----------------|
| \$             | \$                            | \$             |
| 194,992        | 191,513                       | 210,293        |
| 388,123        | 355,000                       | 351,108        |
| 209,380        | 200,000                       | 198,870        |
| 792,495        | 746,513                       | 760,271        |

## 3. Locally Raised Funds

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

### Revenue

Donations and Bequests  
Fees for Extra Curricular Activities  
Trading  
Fundraising and Community Grants  
Other Revenue

| 2024<br>Actual | 2024<br>Budget<br>(Unaudited) | 2023<br>Actual |
|----------------|-------------------------------|----------------|
| \$             | \$                            | \$             |
| 11,512         | 9,298                         | 10,518         |
| 869            | 1,000                         | 1,625          |
| 57             | -                             | 2,393          |
| 41,088         | 30,000                        | 33,215         |
| 47,089         | 32,272                        | 26,920         |
| 100,615        | 72,570                        | 74,671         |

### Expense

Trading  
Fundraising and Community Grant Costs  
Other Locally Raised Funds Expenditure

| 2024<br>Actual | 2024<br>Budget<br>(Unaudited) | 2023<br>Actual |
|----------------|-------------------------------|----------------|
| \$             | \$                            | \$             |
| 214            | -                             | 809            |
| 9,815          | 14,300                        | 27,834         |
| 23,953         | 23,100                        | 27,440         |
| 33,982         | 37,400                        | 56,083         |

*Surplus/ (Deficit) for the Year Locally Raised Funds*

|        |        |        |
|--------|--------|--------|
| 66,633 | 35,170 | 18,588 |
|--------|--------|--------|

## 4. Learning Resources

Curricular  
Employee Benefits - Salaries  
Staff Development  
Depreciation  
Other Learning Resources

| 2024<br>Actual | 2024<br>Budget<br>(Unaudited) | 2023<br>Actual |
|----------------|-------------------------------|----------------|
| \$             | \$                            | \$             |
| 15,559         | 21,100                        | 18,204         |
| 444,062        | 389,465                       | 415,581        |
| 13,437         | 17,200                        | 6,448          |
| 24,252         | 21,000                        | 19,655         |
| 446            | 350                           | 352            |
| 497,756        | 449,115                       | 460,240        |

## 5. Administration

|                                                | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|------------------------------------------------|----------------------|-------------------------------------|----------------------|
| Audit Fees                                     | 8,051                | 3,500                               | 3,396                |
| Board Fees and Expenses                        | 9,784                | 6,040                               | 4,599                |
| Intervention Expenses                          | 11,154               | -                                   | -                    |
| Other Administration Expenses                  | 25,005               | 20,170                              | 22,934               |
| Employee Benefits - Salaries                   | 35,402               | 33,988                              | 40,729               |
| Insurance                                      | 4,087                | 9,000                               | 5,062                |
| Service Providers, Contractors and Consultancy | 4,800                | 4,800                               | 6,606                |
|                                                | <u>98,283</u>        | <u>77,498</u>                       | <u>83,326</u>        |

## 6. Property

|                              | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Cyclical Maintenance         | 4,841                | 4,100                               | 8,500                |
| Heat, Light and Water        | 7,196                | 5,500                               | 6,008                |
| Rates                        | 487                  | 700                                 | 442                  |
| Repairs and Maintenance      | 17,449               | 12,500                              | 29,607               |
| Use of Land and Buildings    | 209,380              | 200,000                             | 198,870              |
| Employee Benefits - Salaries | 31,120               | 32,025                              | 41,580               |
| Other Property Expenses      | 2,294                | 1,500                               | 1,638                |
|                              | <u>272,767</u>       | <u>256,325</u>                      | <u>286,645</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

|                                                       | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|-------------------------------------------------------|----------------------|-------------------------------------|----------------------|
| Bank Accounts                                         | 92,313               | 17,860                              | 23,327               |
| Cash and cash equivalents for Statement of Cash Flows | <u>92,313</u>        | <u>17,860</u>                       | <u>23,327</u>        |

### The following notes should be used where applicable:

Of the \$92,313 Cash and Cash Equivalents, \$239 is held by the School on behalf of the Ministry of Education. These funds have been provided by the 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 2025 on Crown owned school buildings.

## 8. Accounts Receivable

|                                            | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|--------------------------------------------|----------------------|-------------------------------------|----------------------|
| Receivables                                | 4,921                | -                                   | 3,922                |
| Receivables from the Ministry of Education | 4,464                | -                                   | -                    |
| Interest Receivable                        | -                    | -                                   | 3,836                |
| Banking Staffing Underuse                  | -                    | -                                   | 9,500                |
| Teacher Salaries Grant Receivable          | 30,143               | 45,000                              | 27,538               |
|                                            | <u>39,528</u>        | <u>45,000</u>                       | <u>44,796</u>        |
| Receivables from Exchange Transactions     | 4,921                | -                                   | 7,758                |
| Receivables from Non-Exchange Transactions | 34,607               | 45,000                              | 37,038               |
|                                            | <u>39,528</u>        | <u>45,000</u>                       | <u>44,796</u>        |

## 9. Inventories

|                 | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|-----------------|----------------------|-------------------------------------|----------------------|
| School Uniforms | -                    | -                                   | 128                  |
|                 | <u>-</u>             | <u>-</u>                            | <u>128</u>           |

## 10. Investments

The School's investment activities are classified as follows:

|                          | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset            |                      |                                     |                      |
| Short-term Bank Deposits | -                    | 92,500                              | 92,538               |
| Total Investments        | <u>-</u>             | <u>92,500</u>                       | <u>92,538</u>        |

## 11. Property, Plant and Equipment

|                                             | Opening Balance<br>(NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---------------------------------------------|--------------------------|-----------|-----------|------------|--------------|-------------|
| 2024                                        | \$                       | \$        | \$        | \$         | \$           | \$          |
| Land                                        | 20,000                   | -         | -         | -          | -            | 20,000      |
| Land and Building Improvements              | 2,542                    | -         | -         | -          | (747)        | 1,795       |
| Building Improvements - Crown               | 65,644                   | -         | -         | -          | (3,275)      | 62,369      |
| Furniture and Equipment                     | 27,965                   | 44,081    | (4,168)   | -          | (9,513)      | 58,365      |
| Information and Communication<br>Technology | 6,193                    | -         | -         | -          | (1,892)      | 4,301       |
| Leased Assets                               | 6,900                    | 17,498    | -         | -          | (8,630)      | 15,768      |
| Library Resources                           | 1,556                    | -         | -         | -          | (195)        | 1,361       |
|                                             | 130,800                  | 61,579    | (4,168)   | -          | (24,252)     | 163,959     |

The net carrying value of furniture and equipment held under a finance lease is \$15,768 (2023: \$6,900)

### 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.

|                                             | 2024<br>Cost or Valuation | 2024<br>Accumulated<br>Depreciation | 2024<br>Net Book<br>Value | 2023<br>Cost or<br>Valuation | 2023<br>Accumulated<br>Depreciation | 2023<br>Net Book<br>Value |
|---------------------------------------------|---------------------------|-------------------------------------|---------------------------|------------------------------|-------------------------------------|---------------------------|
|                                             | \$                        | \$                                  | \$                        | \$                           | \$                                  | \$                        |
| Land                                        | 20,000                    | -                                   | 20,000                    | 20,000                       | -                                   | 20,000                    |
| Land and Building Improvements              | 21,648                    | (19,854)                            | 1,794                     | 21,648                       | (19,106)                            | 2,542                     |
| Building Improvements - Crown               | 130,984                   | (68,615)                            | 62,369                    | 130,984                      | (65,340)                            | 65,644                    |
| Furniture and Equipment                     | 119,139                   | (60,774)                            | 58,365                    | 85,826                       | (57,861)                            | 27,965                    |
| Information and Communication<br>Technology | 54,671                    | (50,369)                            | 4,302                     | 63,500                       | (57,307)                            | 6,193                     |
| Motor Vehicles                              | -                         | -                                   | -                         | 20,208                       | (20,208)                            | -                         |
| Leased Assets                               | 26,074                    | (10,306)                            | 15,768                    | 17,624                       | (10,724)                            | 6,900                     |
| Library Resources                           | 2,032                     | (671)                               | 1,361                     | 2,032                        | (476)                               | 1,556                     |
|                                             | 374,548                   | (210,589)                           | 163,959                   | 361,822                      | (231,022)                           | 130,800                   |

## 12. Accounts Payable

|                                       | 2024<br>Actual | 2024<br>Budget<br>(Unaudited) | 2023<br>Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
|                                       | \$             | \$                            | \$             |
| Creditors                             | 6,283          | 21,000                        | 29,238         |
| Accruals                              | 20,930         | 6,000                         | 5,319          |
| Banking Staffing Overuse              | 7,451          | -                             | -              |
| Employee Entitlements - Salaries      | 29,976         | 45,000                        | 35,275         |
| Employee Entitlements - Leave Accrual | 1,591          | -                             | 1,857          |
|                                       | <u>66,231</u>  | <u>72,000</u>                 | <u>71,689</u>  |
| Payables for Exchange Transactions    | 66,231         | 72,000                        | 71,689         |
|                                       | <u>66,231</u>  | <u>72,000</u>                 | <u>71,689</u>  |

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

|                                           | 2024<br>Actual | 2024<br>Budget<br>(Unaudited) | 2023<br>Actual |
|-------------------------------------------|----------------|-------------------------------|----------------|
|                                           | \$             | \$                            | \$             |
| Grants in Advance - Ministry of Education | -              | -                             | 7,756          |
|                                           | <u>-</u>       | <u>-</u>                      | <u>7,756</u>   |

## 14. Provision for Cyclical Maintenance

|                                           | 2024<br>Actual | 2024<br>Budget<br>(Unaudited) | 2023<br>Actual |
|-------------------------------------------|----------------|-------------------------------|----------------|
|                                           | \$             | \$                            | \$             |
| Provision at the Start of the Year        | 26,211         | 20,000                        | 17,711         |
| Increase to the Provision During the Year | 4,841          | 4,100                         | 8,500          |
| Other Adjustments                         | -              | 4,400                         | -              |
| Provision at the End of the Year          | <u>31,052</u>  | <u>28,500</u>                 | <u>26,211</u>  |
| Cyclical Maintenance - Current            | 1,027          | 3,500                         | -              |
| Cyclical Maintenance - Non current        | 30,025         | 25,000                        | 26,211         |
|                                           | <u>31,052</u>  | <u>28,500</u>                 | <u>26,211</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 schools 10 Year Property Plan.



## 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:

|                                                  | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|--------------------------------------------------|----------------------|-------------------------------------|----------------------|
| No Later than One Year                           | 8,378                | 3,500                               | 4,880                |
| Later than One Year and no Later than Five Years | 9,024                | 3,500                               | 3,138                |
| Future Finance Charges                           | (1,800)              | -                                   | (611)                |
|                                                  | <u>15,602</u>        | <u>7,000</u>                        | <u>7,407</u>         |
| <b>Represented by</b>                            |                      |                                     |                      |
| Finance lease liability - Current                | 8,378                | 3,500                               | 4,857                |
| Finance lease liability - Non current            | 7,224                | 3,500                               | 2,550                |
|                                                  | <u>15,602</u>        | <u>7,000</u>                        | <u>7,407</u>         |

## 16. 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.

| 2024                                                                  | Opening<br>Balances<br>\$ | Receipts<br>from MOE<br>\$ | Payments<br>\$  | Board<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|-----------------------------------------------------------------------|---------------------------|----------------------------|-----------------|------------------------------|---------------------------|
| 233053 - A, F: Toilet Refurbishment                                   | (4,098)                   | 10,841                     | (9,665)         | -                            | (2,922)                   |
| 233054 - AMS Combined: Refurbishment of Piwakawaka and Kea Classrooms | (2,973)                   | -                          | (363)           | -                            | (3,336)                   |
| 245954 - LSPM: Site A,G: Wheelchair Access and USB                    | -                         | 2,783                      | (2,783)         | -                            | -                         |
| Reroute Overhead Power Supply to Pool Underground                     | -                         | 6,933                      | (6,694)         | -                            | 239                       |
| Totals                                                                | <u>(7,071)</u>            | <u>20,557</u>              | <u>(19,505)</u> | <u>-</u>                     | <u>(6,019)</u>            |

### Represented by:

|                                                   |         |
|---------------------------------------------------|---------|
| Funds Held on Behalf of the Ministry of Education | 239     |
| Funds Receivable from the Ministry of Education   | (6,258) |

Where project costs exceed Ministry funding, and therefore, the Board provide funding to complete and close out the project from retained surpluses. The Board contribution is treated as a donation to the Ministry of Education via a distribution through equity.

| 2023                                                                   | Opening<br>Balances<br>\$ | Receipts<br>from MOE<br>\$ | Payments<br>\$ | Board<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|------------------------------------------------------------------------|---------------------------|----------------------------|----------------|------------------------------|---------------------------|
| 233053 - A, F: Toilet Refurbishment                                    | (5,047)                   | 10,139                     | (9,190)        | -                            | (4,098)                   |
| 233054 - AMS Combined: Refurbishment of Piwakawaka and Kea Classrooms  | -                         | -                          | (2,973)        | -                            | (2,973)                   |
| 233052 - Essential Plumbing, Electrical, Drain Laying, Roofing Repairs | -                         | 31,402                     | (31,402)       | -                            | -                         |
| Totals                                                                 | (5,047)                   | 41,541                     | (43,565)       | -                            | (7,071)                   |

**Represented by:**

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

(7,071)

## 17. 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.

## 18. Remuneration

### Key management personnel compensation

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

|                                             | 2024<br>Actual<br>\$ | 2023<br>Actual<br>\$ |
|---------------------------------------------|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 3,940                | 3,260                |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 159,510              | 215,374              |
| Full-time equivalent members                | 2.00                 | 2.00                 |
| Total key management personnel remuneration | 163,450              | 218,634              |

There are 8 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

|                                                  | 2024<br>Actual<br>\$000 | 2023<br>Actual<br>\$000 |
|--------------------------------------------------|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 90 - 100                | 110 - 120               |
| Benefits and Other Emoluments                    | 2 - 3                   | 3 - 4                   |
| Termination Benefits                             | -                       | -                       |

Other Employees

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

| Remuneration<br>\$000 | 2024<br>FTE Number | 2023<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110             | 0.00               | 0.00               |
|                       | 0.00               | 0.00               |

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

19. 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:

|                  | 2024<br>Actual | 2023<br>Actual |
|------------------|----------------|----------------|
| Total            | \$4,000        | -              |
| Number of People | 2              | -              |

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 21. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$166,910 (2023:\$167,878) as a result of entering the following contracts:

| Contract Name                                                         | 2024 Capital<br>Commitment<br>\$ |
|-----------------------------------------------------------------------|----------------------------------|
| 233053 - A, F: Toilet Refurbishment                                   | 77,486                           |
| 233054 - AMS Combined: Refurbishment of Piwakawaka and Kea Classrooms | 89,663                           |
| Reroute Overhead Power Supply to Pool Underground                     | (239)                            |

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

### (b) Operating Commitments

As at 31 December 2024, the Board has not entered into any operating commitments.

(Operating commitments at 31 December 2023: \$6,720)

## 22. 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

|                                                   | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|---------------------------------------------------|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                         | 92,313               | 17,860                              | 23,327               |
| Receivables                                       | 39,528               | 45,000                              | 44,796               |
| Investments - Term Deposits                       | -                    | 92,500                              | 92,538               |
| Total Financial Assets Measured at Amortised Cost | 131,841              | 155,360                             | 160,661              |

### Financial Liabilities Measured at Amortised Cost

|                                                        |        |        |        |
|--------------------------------------------------------|--------|--------|--------|
| Payables                                               | 66,231 | 72,000 | 71,689 |
| Finance Leases                                         | 15,602 | 7,000  | 7,407  |
| Total Financial Liabilities Measured at Amortised Cost | 81,833 | 79,000 | 79,096 |

## 23. Events After Balance Date

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

## 24. Comparatives

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF KAIKOURA SUBURBAN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Kaikoura Suburban School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2024, 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.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2024; 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 30 May 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### 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 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 on behalf of the School 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 there is an intention to close or merge the School, or there is 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 assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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 responsible for the other information. The other information comprises the Statement of Responsibility and Members of the Board, Statement of Variance, Evaluation of the School's Student's Progress and Achievement, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy and the Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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 independence requirements of 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) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.



Amy Goodman  
BDO Christchurch Audit Limited  
On behalf of the Auditor-General  
Christchurch, New Zealand

Statement of variance: progress against targets

Strategic Goal 1:  
Collaborative Practice  
To share collective knowledge to support all learners so teaching practice improves.  
Engage in reflective dialogue.

Annual Target/Goal:  
Annual Goal:  
Student achievement in literacy will be higher than at the end of 2023. In Reading, students were 86% at or above and in Writing, students were 90.1% at or above. Our curriculum focus is primarily on reading for 2024. There are currently 6 females and 3 males who are our target students across all year levels.

| Actions                                                                                                                                                                               | What did we achieve?<br><i>What were the outcomes of our actions?<br/>What impact did our actions have?</i>                                                                                                                                                                                                                                                                | Evidence<br><i>This is the sources of information the board used to<br/>determine those outcomes.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Reasons for any differences<br>(variances) between the target and the<br>outcomes<br><i>Think about both where you have exceeded your<br/>targets or not yet met them.</i>                                                                                                                                                                                                            | Planning for next year – where to<br>next?<br><i>What do you need to do to address targets that were<br/>not achieved.<br/>Consider if these need to be included in your next<br/>annual implementation plan.</i> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Action 1<br>1. Principal leads PLD each week on Tuesday<br>2. All teaching staff will attend 2 Kāhui Ako<br>and CORE PLD sessions each term.<br>3. Survey ākonga, kaiako and parents. | Resources and time for PLD and further<br>discussion<br><br>PLD sessions where teachers share best<br>practice and external experts lead<br>sessions for staff.<br><br>Time for teachers to plan collaboratively and<br>share examples of best<br>practice.<br>Discuss target students and share planning.<br><br>Devoted time to develop this collaboratively<br>with the | Teacher voice confirms effective PLD has<br>resulted in change to practice.<br>Teacher voice confirms they are happy with<br>the way they get to plan together when this<br>is appropriate.<br>All planning shows a cohesive thread through<br>from New Entrant to Year Teachers have<br>ownership of their inquiry cycle into practice.<br>Teacher voice confirms that they have had<br>great feedback from their colleagues and the<br>principal.<br>The board is assured that there is a robust<br>review process in place.<br>Samples of quality work in teaching spaces. | Target for Reading in 2023 – 86% and in<br>2024 – 75%.<br><br>Target for Writing in 2023 – 90.1% and in<br>2024 – 61%.<br><br>Changes in staffing in 2024 affected our<br>ability to achieve this goal.<br><br>Other possibilities are:<br><br>Roll increase that affected outcomes.<br><br>Effective PLD in moderation practice and<br>in forming OTJs against curriculum<br>levels. | We have made the decision to go straight<br>into reporting against the refreshed<br>curriculum objectives from mid-year 2025.                                                                                     |



Strategic Goal 2:  
Wellbeing  
To be satisfied with work knowing we are effective educational professionals.

| Annual Target/Goal:<br>Learners at the Centre<br>Create a safe and inclusive culture where diversity is valued and all people feel they belong.<br>Build relationships with Māori, involve them in decision making and partner with them to support Rangatiratanga and Māori educational success as Māori.                                                                                                                                                         |                                                                                                                                                                                                                                                                                      |                                                                                                                                   |                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actions                                                                                                                                                                                                                                                                                                                                                                                                                                                            | What did we achieve?<br><i>What were the outcomes of our actions?<br/>What impact did our actions have?</i>                                                                                                                                                                          | Evidence<br><i>This is the sources of information the board used to<br/>determine those outcomes.</i>                             | Reasons for any differences (variances)<br>between the target and the outcomes<br><i>Think about both where you have exceeded your targets or<br/>not yet met them.</i> | Planning for next year – where to next?<br><i>What do you need to do to address targets that were not<br/>achieved.<br/>Consider if these need to be included in your next annual<br/>implementation plan.</i>                                                                                     |
| Action 1<br>Survey all parents to gauge levels of satisfaction.<br>Invite Māori parents who identify as Māori for their viewpoints.<br>Code of Conduct will be adhered to.<br>New Entrant liaison meetings will be attended.<br>Contact Ngati Kurī and listen to our local stories.<br>Visit local Pūrākau.<br>Our website will be fully functional and fit for purpose.<br>Termly fun evenings with our parent community.<br>Hold curriculum PLD for our parents. | Safe, organised learning spaces.<br>Engagement with families is higher than in previous years.<br>Goals are successfully met with IEPs.<br>Feedback from staff and learners confirms that their wellbeing and that of the school is positive, that they feel included and connected. | School tours to see classrooms.<br>Improved attendance at school events by families.<br>Parents and whanau feel heard and valued. | A change in staffing during 2024 meant that some outcomes were not met.                                                                                                 | Connections with Ngati Kurī and use of local stories displayed around the school remains a goal for 2025.<br><br>Feedback from parents is beginning to confirm that their wellbeing and that of the school is positive, that they feel included and connected. This should remain a goal for 2025. |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                      |                                                                                                                                   |                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                    |

Strategic Goal 3:  
Culturally Responsive Practice  
To be involved in all aspects of cultural practice supporting our colleagues to implement new cultural practices.

Annual Target/Goal:  
Quality teaching and leadership.  
Use development opportunities for teachers and leaders to build their teaching capability, knowledge and skills in Te Reo and tikanga.  
Develop teacher confidence and competence to teach diverse learners with various needs and to appropriately modify teaching approaches.

| Actions                                                                                                                                                                                                                                                                                      | What did we achieve?<br><i>What were the outcomes of our actions?<br/>What impact did our actions have?</i>                 | Evidence<br><i>This is the sources of information the board used to<br/>determine those outcomes.</i>                                                                                                                                               | Reasons for any differences (variances)<br>between the target and the outcomes<br><i>Think about both where you have exceeded your targets or<br/>not yet met them.</i> | Planning for next year – where to next?<br><i>What do you need to do to address targets that were not<br/>achieved.<br/>Consider if these need to be included in your next annual<br/>implementation plan.</i>                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Action <ul style="list-style-type: none"><li>Teachers work on improving pronunciation of Māori kupu.</li><li>Build up knowledge and understanding of our local area.</li><li>Build a waharoa.</li><li>Introduce new vocabulary to our staff meetings.</li><li>Karakia for all hui.</li></ul> | Teachers attended Te Reo me o nga tikanga hui.<br>Increased awareness and use of Te Reo me o nga tikanga in the classrooms. | Attendance at the kahui ako Te Reo café with Whaea Jess.<br>Te Reo lessons with Susie Gould – CORE Education.<br>Teachers documented PLD in their PGCs.<br>Teacher voice reflected on increased confidence in their use of Te Reo in the classroom. | A change in staffing during 2024 meant that some outcomes were not met.                                                                                                 | Integrating tikanga learning from 2024 into everyday practice in 2025 including karakia for all staff meetings and school gatherings.<br><br>Introduce new staff to local knowledge and pūrakau of our local area.<br><br>A waharoa was not built and there is no bilingual signage in place. We will transfer this to 2025. |

Strategic Goal 4:  
Curriculum  
To ensure appropriate coverage of all curriculum areas.

Annual Target/Goal:  
Quality teaching and leadership.  
Use development opportunities for teachers and leaders to build their teaching capability, knowledge and skills in Te Reo and tikanga.  
Develop teacher confidence and competence to teach diverse learners with various needs and to appropriately modify teaching approaches.

| Actions                                                                                                                                                                                                                                                                                                                                                         | What did we achieve?<br><i>What were the outcomes of our actions?<br/>What impact did our actions have?</i>                                                                                                                                                        | Evidence<br><i>This is the sources of information the board used to<br/>determine those outcomes.</i>                                                                                                                         | Reasons for any differences (variances)<br>between the target and the outcomes<br><i>Think about both where you have exceeded your targets or<br/>not yet met them.</i>  | Planning for next year – where to next?<br><i>What do you need to do to address targets that were not<br/>achieved.<br/>Consider if these need to be included in your next annual<br/>implementation plan.</i>                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Action <ul style="list-style-type: none"><li>Devise a curriculum to suit the changing needs of our kura.</li><li>Improve HERO data inputting.</li><li>School resources are organised systematically for learning.</li><li>Appropriate resources are sourced and purchased for effective instruction.</li><li>Timetable and implement 100 hour policy.</li></ul> | All teachers are teaching 1 hour daily of Reading, Writing and Mathematics and Statistics.<br>The purchase of Structured Literacy resources to help support our students with Spelling and Writing.<br>Resources have been purchased and are in the Resource Room. | Class timetables reflect the new curriculum requires of one hour daily of Reading, Writing and Mathematics and Statistics.<br><br>Structured Literacy is being taught in each classroom.<br><br>New resources are being used. | A change in staffing during 2024 meant that some outcomes were not met.<br><br>HERO data inputting is a work in progress with the launch of the refreshed NZ curriculum. | HERO data inputting will be continued in 2025 to align with the launch of the refreshed NZ curriculum.<br><br>Devising a new curriculum was paused to allow for the new refreshed curriculum to be revised, released and then embedded. |

# Evaluation and analysis of the school's students' progress and achievement

## Kaikōura Suburban School End of Year Data Report 2024

SG1 - **Collaborative Practice**: To share collective knowledge to support all learners so teaching practice improves. Engage in reflective dialogue.

SG2 - **Wellbeing** - To be satisfied with work knowing we are effective educational professionals.

SG3 - **Culturally Responsive** - Practice To be involved in all aspects of cultural practice supporting our colleagues to implement new cultural practices.

SG4 – **Curriculum** – To ensure appropriate coverage of all curriculum areas.

### Demographic Data

Table 1: Demographic breakdown of the children for whom data was available

| Year Level     | Students |
|----------------|----------|
| Year 1         | 7        |
| Year 2         | 11       |
| Year 3         | 7        |
| Year 4         | 5        |
| Year 5         | 9        |
| Year 6         | 5        |
| Māori Students | 10       |
| Māori females  | 4        |
| Māori males    | 6        |

To assess a student in relation to expected levels, teachers bring together a range of evidence in order to form an Overall Teacher Judgement (OTJ). An End of Year OTJ provides a complete picture of student progress and achievement in relation to the 'By the end of Year ...' expected levels. An OTJ is also informed by teachers seeing consistent evidence of the application and transfer of English and Mathematical skills and learning across to all other curriculum areas.

Our OTJs are recorded and discussed as a staff and the data that has been collected informs our practice for the following year. It allows kaiako to inform our target students, both those students who are working towards the expected level and need support, as well as those who are working above their expected curriculum level who can be supported through extension. The OTJ data collected also allows kaiako to recognise where specific PLD may need to be applied and where funding can be used to excel students in specific areas.

Below is the quantified data from our OTJs this year. Due to our mid-year data being inaccurate based on ethnicity, and no End of Year data from 2023 being available, accurate comparisons cannot be made and therefore this report will set the precedent for 2025.

## Reading

For this data, NE students have been excluded.

- 75% of students, or (33/44) are achieving at or above.
- 25% of students, or (11/44) are working towards the expected level.
- Of our Māori learners, (6/8) 75% are achieving at or above the expected level, while (2/8) 25% are working towards the expected level.
- (27/36) 75% of our NZE learners are achieving at or above the expected level and (9/36) 25% are working towards the expected level.
- 80% or (20/25) boys are achieving at or above in Reading.
- 68% or (13/19) girls are achieving at or above in Reading.

| Year                        | Below       | At          | Above       |
|-----------------------------|-------------|-------------|-------------|
| Year 1 (7)                  | (2/7) 29%   | (4/7) 57%   | (1/7) 14%   |
| Year 2 (11)                 | (2/11) 18%  | (5/11) 46%  | (4/11) 36%  |
| Year 3 (7)                  | (2/7) 29%   | (2/7) 28%   | (3/7) 43%   |
| Year 4 (5)                  | (2/5) 40%   | (2/5) 40%   | (1/5) 20%   |
| Year 5 (9)                  | (3/9) 33%   | (5/9) 56%   | (1/9) 11%   |
| Year 6 (5)                  | (0/5) 0%    | (5/5) 100%  | (0/5) 0%    |
| <b>Total: 44 (NE excl.)</b> | (11/44) 25% | (23/44) 52% | (10/44) 23% |

### At/above and gender breakdown

| Year        | At/Above   | Boys       | Girls     |
|-------------|------------|------------|-----------|
| Year 1 (7)  | (5/7) 71%  | (2/3) 66%  | (3/4) 75% |
| Year 2 (11) | (9/11) 82% | (4/5) 80%  | (5/6) 83% |
| Year 3 (7)  | (5/7) 71%  | (4/5) 80%  | (1/2) 50% |
| Year 4 (5)  | (3/5) 60%  | (2/2) 100% | (1/3) 33% |

|                             |             |             |             |
|-----------------------------|-------------|-------------|-------------|
| <b>Year 5 (9)</b>           | (6/9) 67%   | (4/6) 67%   | (2/3) 67%   |
| <b>Year 6 (5)</b>           | (5/5) 100%  | (4/4)100%   | (1/1)100%   |
| <b>Total: 44 (NE excl.)</b> | (33/44) 75% | (20/25) 80% | (13/19) 68% |

## Writing

For this data, NE students have been excluded.

- 61% of students, or (27/44) are achieving at or above.  
39% of students, or (17/44) are working towards the expected level.
- Of our Māori learners, (5/8) 63% are achieving at or above the expected level, while (3/8) 37% are working towards the expected level.

58% or (21/36) of our NZE learners are achieving at or above the expected level and 42% or (15/36) are working towards the expected level.

- 64% (16/25) of boys are achieving at or above, compared to 57% (11/19) of girls.
- This data is extremely low and should be a priority for 2025.

| <b>Year</b>                 | <b>Below</b> | <b>At</b>   | <b>Above</b> |
|-----------------------------|--------------|-------------|--------------|
| <b>Year 1 (7)</b>           | (2/7) 28%    | (5/7) 72%   | (0/7) 0%     |
| <b>Year 2 (11)</b>          | (6/11) 55%   | (3/11) 27%  | (2/11) 18%   |
| <b>Year 3 (7)</b>           | (3/7) 43%    | (0/7) 0%    | (4/7) 57%    |
| <b>Year 4 (5)</b>           | (1/5) 20%    | (4/5) 80%   | (0/5) 0%     |
| <b>Year 5 (9)</b>           | (3/9) 33%    | (6/9) 66%   | (0/9) 0%     |
| <b>Year 6 (5)</b>           | (2/5) 40%    | (3/5) 60%   | (0/0) 0%     |
| <b>Total: 44 (NE excl.)</b> | (17/44) 39%  | (21/44) 48% | (6/44) 13%   |

### At/above and gender breakdown

| <b>Year</b>        | <b>At/Above</b> | <b>Boys</b> | <b>Girls</b> |
|--------------------|-----------------|-------------|--------------|
| <b>Year 1 (7)</b>  | (5/7) 71%       | (2/3) 66%   | (3/4) 75%    |
| <b>Year 2 (11)</b> | (5/11) 45%      | (2/5) 40%   | (3/6) 50%    |

|                             |             |             |             |
|-----------------------------|-------------|-------------|-------------|
| <b>Year 3 (7)</b>           | (4/7) 57%   | (3/5) 60%   | (1/2) 50%   |
| <b>Year 4 (5)</b>           | (3/5) 60%   | (2/2) 100%  | (2/3) 66%   |
| <b>Year 5 (9)</b>           | (6/9) 66%   | (4/6) 66%   | (2/3) 66%   |
| <b>Year 6 (5)</b>           | (3/5) 60%   | (3/4) 75%   | (0/1) 0%    |
| <b>Total: 44 (NE excl.)</b> | (26/44) 59% | (16/25) 64% | (11/19) 57% |

## Maths

For this data, NE students have been excluded.

- 70% of students, or (31/44) are achieving at or above.
- 30% of students, or (13/44) are working towards the expected level.
- Targeted mathematics intervention, such as Numicon integration should help to improve these results.
- Of our Māori learners, (5/8) 63% are achieving at or above the expected level, while (3/8) 37% are working towards the expected level.
- 72% or (26/36) of our NZE learners are achieving at or above the expected level and 28% or (10/36) are working towards the expected level.
- 77% or (20/26) boys are achieving at or above in Maths.
- 58% or (11/19) girls are achieving at or above in Maths.

| <b>Year</b>                 | <b>Below</b> | <b>At</b>   | <b>Above</b> |
|-----------------------------|--------------|-------------|--------------|
| <b>Year 1 (7)</b>           | (2/7) 28%    | (5/7) 72%   | (0/7) 0%     |
| <b>Year 2 (11)</b>          | (6/11) 55%   | (4/11) 36%  | (1/11) 9%    |
| <b>Year 3 (7)</b>           | (2/7) 29%    | (3/7) 42%   | (2/7) 29%    |
| <b>Year 4 (5)</b>           | (1/5) 20%    | (4/5) 80%   | (0/5) 0%     |
| <b>Year 5 (9)</b>           | (2/9) 22%    | (5/9) 56%   | (2/9) 22%    |
| <b>Year 6 (5)</b>           | (0/5) 0%     | (4/5) 80%   | (1/5) 20%    |
| <b>Total: 44 (NE excl.)</b> | (13/44) 30%  | (25/44) 57% | (6/44) 13%   |

### At/above and gender breakdown

| <b>Year</b> | <b>At/Above</b> | <b>Boys</b> | <b>Girls</b> |
|-------------|-----------------|-------------|--------------|
|-------------|-----------------|-------------|--------------|

|                             |             |             |             |
|-----------------------------|-------------|-------------|-------------|
| <b>Year 1 (7)</b>           | (5/7) 72%   | (2/3) 66%   | (3/4) 75%   |
| <b>Year 2 (11)</b>          | (5/11) 45%  | (2/5) 40%   | (3/6) 50%   |
| <b>Year 3 (7)</b>           | (5/7) 72%   | (4/5) 80%   | (1/2) 50%   |
| <b>Year 4 (5)</b>           | (4/5) 80%   | (2/2) 100%  | (2/3) 66%   |
| <b>Year 5 (9)</b>           | (7/9) 78%   | (6/6) 100%  | (1/3) 33%   |
| <b>Year 6 (5)</b>           | (5/5) 100%  | (4/4) 100%  | (1/1) 100%  |
| <b>Total: 44 (NE excl.)</b> | (31/44) 70% | (20/26) 77% | (11/19) 58% |

Suggestions and feedback:

- In 2025 we will be implementing the curriculum refresh for Mathematics and Literacy.
- We have chosen Numicon as our Mathematics option and have PLD with Numicon, as well as the Kāhui Ako PLD (implementing the curriculum refresh).
- In 2025, we need to target Reading for our girls, particularly in Year 5 and 6 in 2025.
- More PLD will help the teaching of literacy, especially the structured literacy approach in the Toroa class which has been implemented this year.
- We need to tap into the resources we have - continuing with Kelly Addis (RTLit) and referring those students who need targeted intervention ASAP in 2025 so they can get the support they need.
- Learning 4 Life will need a revamp as the inquiry process is being taken out of the refreshed curriculum and the science of learning is the new focus.
- Our females need intervention in all areas of the curriculum. They are not achieving as highly as their male counterparts, in particular in Reading.



## How we have given effect to Te Tiriti o Waitangi

- *Teaching children to introduce themselves in Te Reo as a start to pepeha.*
- *Using Te Reo in class to normalise the hearing and use of everyday Te Reo. Writing the date, group names and basic commands.*
- *Teaching basic conversations in Te Reo about feelings, whānau, likes and dislikes, locations, greetings and farewells.*
- *Learning local stories/pūrakau, making connections.*
- *Singing waiata in class, classroom commands in Te Reo.*
- *The school reports to the Board on Māori student progress and achievement.*
- *Teachers involved in learning Te Reo through Te Reo café.*
- *Staff visited Takahanga Marae.*

## Statement of compliance with employment policy

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.**

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

| Reporting on the principles of being a Good Employer                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>How have you met your obligations to provide good and safe working conditions?</b>                             | <p>To meet our obligations, Kaikōura Suburban School, takes a number of steps, including:</p> <ul style="list-style-type: none"> <li>Conducting regular risk assessments to identify potential hazards and take steps to mitigate them.</li> <li>Providing appropriate training and supervision to employees to ensure they can perform their jobs safely.</li> <li>Providing appropriate personal protective equipment (PPE) when necessary.</li> <li>Maintaining equipment and machinery to ensure they are safe to use.</li> <li>Ensuring that the workplace is clean and well-maintained.</li> <li>Encouraging employees to report any hazards or safety concerns they encounter.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>What is in your equal employment opportunities programme?<br/>How have you been fulfilling this programme?</b> | <p>Kaikōura Suburban School's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination. Through School Docs we have an EEO policy that emphasises Kaikōura Suburban School's commitment to fairness and equal opportunities.</p> <p>The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position.</p> <p>Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>                                                                                                                                                                                                                                                                                                                                                                                |
| <b>How do you practise impartial selection of suitably qualified persons for appointment?</b>                     | <p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardised assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions</p> |

|                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                           | <p>made. This helps to ensure that the selection process can be reviewed and audited if necessary. Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p><b>How are you recognising,</b></p> <ul style="list-style-type: none"> <li>– <b>The aims and aspirations of Māori,</b></li> <li>– <b>The employment requirements of Māori, and</b></li> <li>– <b>Greater involvement of Māori in the Education service?</b></li> </ul> | <p>We develop policies and programs that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support. We encourage staff to undertake professional learning in te Ao Māori.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p><b>How have you enhanced the abilities of individual employees?</b></p>                                                                                                                                                                                                | <p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences. We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external coaches. We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback. We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p> |
| <p><b>How are you recognising the employment requirements of women?</b></p>                                                                                                                                                                                               | <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on each other and at times provide access to wellness programs, and offer flexible scheduling.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <p><b>How are you recognising the employment requirements of persons with disabilities?</b></p>                                                                                                                                                                           | <p>We currently have no persons employed with disabilities. The physical environment is modified to</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

|  |                                                                                                     |
|--|-----------------------------------------------------------------------------------------------------|
|  | ensure accessibility, this includes ramps, accessible restrooms, and other necessary modifications. |
|--|-----------------------------------------------------------------------------------------------------|

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 |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----|
| <b>Do you operate an EEO programme/policy?</b>                                                                                          | Yes                      |    |
| <b>Has this policy or programme been made available to staff?</b>                                                                       | Yes                      |    |
| <b>Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?</b>                               | Yes<br>For the principal |    |
| <b>Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?</b>                                  | Yes<br>The Principal     |    |
| <b>Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?</b> | Yes                      |    |
| <b>Does your EEO programme/policy set priorities and objectives?</b>                                                                    | Yes                      |    |

## Kiwisport funding

In 2024, we received a grant of \$1329.33. This funding has been used to increase students' engagement in physical activity in the following ways:

Our students participated in Mainpower Swimming lessons through the North Canterbury Sport and Recreational Trust. Each child in our school had 7 swimming lessons with a qualified instructor at the Kaikōura Aquatic Centre.

We purchased certificates and prizes for Kaikōura Suburban School Olympics.

The approximate number of children who participated was 44 students.