

# Kaikoura Suburban School

## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



### 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
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# Kaikoura Suburban School

Annual Financial Statements - For the year ended 31 December 2025

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# Kaikoura Suburban School

## Statement of Responsibility

For the year ended 31 December 2025

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

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Bronnie Hamilton

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Full Name of Presiding Member

Signed by:  
  
7E79BD5784243022

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Signature of Presiding Member

28 May 2026

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Date:

Kylee Habgood

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Full Name of Principal

Signed by:  
  
CB9FC6E9A7D179CC

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Signature of Principal

28 May 2026

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Date:

# Kaikoura Suburban School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	852,404	790,969	792,495
Locally Raised Funds	3	109,339	78,000	100,615
Interest		2,598	1,500	5,844
<b>Total Revenue</b>		<b>964,341</b>	<b>870,469</b>	<b>898,954</b>
<b>Expense</b>				
Locally Raised Funds	3	40,935	30,200	33,982
Learning Resources	4	555,064	482,777	497,756
Administration	5	80,958	81,546	98,283
Interest		1,288	2,000	1,186
Property	6	272,792	280,338	272,767
Loss on Disposal of Property, Plant and Equipment		-	-	1,988
<b>Total Expense</b>		<b>951,037</b>	<b>876,861</b>	<b>905,962</b>
<b>Net Surplus / (Deficit) for the Year</b>		<b>13,304</b>	<b>(6,392)</b>	<b>(7,008)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>13,304</b>	<b>(6,392)</b>	<b>(7,008)</b>

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

# Kaikoura Suburban School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		206,991	228,383	211,015
Total Comprehensive Revenue and Expense for the Year		13,304	(6,392)	(7,008)
Contributions from MOE - Furniture and Equipment Grant		-	-	2,984
<b>Equity at 31 December</b>		220,295	221,991	206,991
Accumulated Comprehensive Revenue and Expense		220,295	221,991	206,991
<b>Equity at 31 December</b>		220,295	221,991	206,991

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	309,615	109,543	92,313
Accounts Receivable	8	52,274	40,000	39,528
GST Receivable		3,156	3,000	4,758
Prepayments		9,470	-	13,299
Inventories	9	4,611	-	-
Funds Receivable for Capital Works Projects	14	3,336	-	6,258
		<u>382,462</u>	<u>152,543</u>	<u>156,156</u>
<b>Current Liabilities</b>				
Accounts Payable	11	79,570	55,000	66,231
Provision for Cyclical Maintenance	12	-	1,000	1,027
Finance Lease Liability	13	7,456	5,500	8,378
Funds Held for Capital Works Projects	14	158,056	-	239
		<u>245,082</u>	<u>61,500</u>	<u>75,875</u>
<b>Working Capital Surplus/(Deficit)</b>		137,380	91,043	80,281
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	147,124	160,000	163,959
		<u>147,124</u>	<u>160,000</u>	<u>163,959</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	60,960	24,052	30,025
Finance Lease Liability	13	3,249	5,000	7,224
		<u>64,209</u>	<u>29,052</u>	<u>37,249</u>
<b>Net Assets</b>		<u>220,295</u>	<u>221,991</u>	<u>206,991</u>
<b>Equity</b>		<u>220,295</u>	<u>221,991</u>	<u>206,991</u>

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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash Flows from Operating Activities</b>				
Government Grants		247,030	224,492	177,845
Locally Raised Funds		112,409	78,000	99,616
Goods and Services Tax (net)		1,603	(1,000)	(3,589)
Payments to Employees		(133,274)	(136,077)	(121,131)
Payments to Suppliers		(156,649)	(129,232)	(138,843)
Interest Paid		(1,288)	(2,000)	(1,186)
Interest Received		2,455	1,500	9,679
Net Cash from/(to) Operating Activities		72,286	35,683	22,391
<b>Cash Flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(7,783)	(33,000)	(42,964)
Purchase of Investments		-	92,500	92,538
Net Cash from/(to) Investing Activities		(7,783)	59,500	49,574
<b>Cash Flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	2,984
Finance Lease Payments		(7,940)	(3,500)	(7,015)
Funds Administered on Behalf of Other Parties		160,739	-	1,052
Net Cash from/(to) Financing Activities		152,799	(3,500)	(2,979)
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		<b>217,302</b>	<b>91,683</b>	<b>68,986</b>
Cash and Cash Equivalents at the Beginning of the Year	7	92,313	17,860	23,327
<b>Cash and Cash Equivalents at the End of the Year</b>	7	<b>309,615</b>	<b>109,543</b>	<b>92,313</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 2025

#### 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 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

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

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

#### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19.

#### *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) 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 - 75 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

#### **i) 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.

#### **j) 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.

#### **k) 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.

#### **l) 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.

#### **m) 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.

#### **n) Financial Instruments**

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

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

#### **o) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **p) Budget Figures**

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

#### **q) Services Received In-Kind**

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

## 2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	255,810	210,969	194,992
Teachers' Salaries Grants	428,729	370,000	388,123
Use of Land and Buildings Grants	167,865	210,000	209,380
	852,404	790,969	792,495

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	17,719	13,000	11,512
Fees for Extra Curricular Activities	-	1,000	869
Trading	18,784	3,000	57
Fundraising and Community Grants	29,802	30,000	41,088
Other Revenue	43,034	31,000	47,089
	109,339	78,000	100,615
<b>Expense</b>			
Extra Curricular Activities Costs	174	-	-
Trading	15,027	3,000	214
Fundraising and Community Grant Costs	14,251	11,000	9,815
Other Locally Raised Funds Expenditure	11,483	16,200	23,953
	40,935	30,200	33,982
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	68,404	47,800	66,633

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	29,107	27,400	15,559
Employee Benefits - Salaries	493,683	425,065	444,062
Staff Development	4,166	9,812	13,437
Depreciation	27,661	20,000	24,252
Other Learning Resources	447	500	446
	555,064	482,777	497,756

## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	10,852	10,852	8,051
Board Fees and Expenses	7,004	8,150	9,784
Intervention Expenses	3,458	-	11,154
Operating Leases	-	2,520	-
Other Administration Expenses	17,465	21,750	25,005
Employee Benefits - Salaries	33,705	30,074	35,402
Insurance	3,674	3,400	4,087
Service Providers, Contractors and Consultancy	4,800	4,800	4,800
	80,958	81,546	98,283

## 6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cyclical Maintenance	44,238	6,000	4,841
Heat, Light and Water	10,761	7,200	7,196
Rates	551	700	487
Repairs and Maintenance	10,611	15,000	17,449
Use of Land and Buildings	167,865	210,000	209,380
Employee Benefits - Salaries	37,088	38,938	31,120
Other Property Expenses	1,678	2,500	2,294
	272,792	280,338	272,767

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

## 7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	309,615	109,543	92,313
Cash and cash equivalents for Statement of Cash Flows	309,615	109,543	92,313

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

Of the \$309,615 Cash and Cash Equivalents, \$158,056 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 2026 on Crown owned school buildings.

## 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	1,851	-	4,921
Receivables from the Ministry of Education	9,786	-	4,464
Interest Receivable	142	-	-
Teacher Salaries Grant Receivable	40,495	40,000	30,143
	<u>52,274</u>	<u>40,000</u>	<u>39,528</u>
Receivables from Exchange Transactions	1,993	-	4,921
Receivables from Non-Exchange Transactions	50,281	40,000	34,607
	<u>52,274</u>	<u>40,000</u>	<u>39,528</u>

## 9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	4,611	-	-
	<u>4,611</u>	<u>-</u>	<u>-</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Land	20,000	-	-	-	-	20,000
Land and Building Improvements	1,794	-	-	-	(473)	1,321
Building Improvements - Crown	62,369	8,000	-	-	(3,275)	67,094
Furniture and Equipment	58,365	-	-	-	(13,944)	44,421
Information and Communication Technology	4,302	-	-	-	(1,892)	2,410
Leased Assets	15,768	2,826	-	-	(7,907)	10,687
Library Resources	1,361	-	-	-	(170)	1,191
	<u>163,959</u>	<u>10,826</u>	<u>-</u>	<u>-</u>	<u>(27,661)</u>	<u>147,124</u>

The net carrying value of furniture and equipment held under a finance lease is \$10,687 (2024: \$15,768)

### Restrictions

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

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Land	20,000	-	20,000	20,000	-	20,000
Land and Building Improvements	21,648	(20,327)	1,321	21,648	(19,854)	1,794
Building Improvements - Crown	138,984	(71,890)	67,094	130,984	(68,615)	62,369
Furniture and Equipment	119,139	(74,718)	44,421	119,139	(60,774)	58,365
Information and Communication Technology	54,671	(52,261)	2,410	54,671	(50,369)	4,302
Leased Assets	25,213	(14,526)	10,687	26,074	(10,306)	15,768
Library Resources	2,032	(841)	1,191	2,032	(671)	1,361
	<u>381,687</u>	<u>(234,563)</u>	<u>147,124</u>	<u>374,548</u>	<u>(210,589)</u>	<u>163,959</u>

### 11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	7,515	-	6,283
Accruals	20,212	-	20,930
Banking Staffing Overuse	-	-	7,451
Employee Entitlements - Salaries	50,246	55,000	29,976
Employee Entitlements - Leave Accrual	1,597	-	1,591
	<u>79,570</u>	<u>55,000</u>	<u>66,231</u>
Payables for Exchange Transactions	79,570	55,000	66,231
	<u>79,570</u>	<u>55,000</u>	<u>66,231</u>

The carrying value of payables approximates their fair value.

### 12. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	31,052	25,000	26,211
Increase / (decrease) to the Provision During the Year	44,238	52	4,841
Use of the Provision During the Year	(14,330)		-
Provision at the End of the Year	<u>60,960</u>	<u>25,052</u>	<u>31,052</u>
Cyclical Maintenance - Current	-	1,000	1,027
Cyclical Maintenance - Non current	60,960	24,052	30,025
	<u>60,960</u>	<u>25,052</u>	<u>31,052</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 prepared by a Ministry Engaged Consultant.

### 13. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	7,456	5,500	8,378
Later than One Year	4,301	5,000	9,024
Future Finance Charges	(1,052)	-	(1,800)
	<u>10,705</u>	<u>10,500</u>	<u>15,602</u>
<b>Represented by</b>			
Finance lease liability - Current	7,456	5,500	8,378
Finance lease liability - Non current	3,249	5,000	7,224
	<u>10,705</u>	<u>10,500</u>	<u>15,602</u>

#### 14. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
233053 - A, F: Toilet Refurbishment	(2,922)	176,925	(15,947)	-	158,056
233054 - AMS Combined: Refurbishment of Piwakawaka and Kea Classrooms	(3,336)	-	-	-	(3,336)
Reroute Overhead Power Supply to Pool Underground	239	-	(239)	-	-
Totals	<u>(6,019)</u>	<u>179,708</u>	<u>(18,969)</u>	<u>-</u>	<u>154,720</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	158,056
Funds Receivable from the Ministry of Education	(3,336)

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.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
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)

#### 15. 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.

## 16. Remuneration

### Key management personnel compensation

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

	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
<i>Board Members</i> Remuneration	2,885	3,940
<i>Leadership Team</i> Remuneration	239,014	159,510
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>241,899</u>	<u>163,450</u>

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	<b>2025 Actual \$000</b>	<b>2024 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	90 - 100
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2025 FTE Number</b>	<b>2024 FTE Number</b>
100 - 110	1.00	0.00
110 - 120	1.00	0.00
	<u>2.00</u>	<u>0.00</u>

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

## 17. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
Total	\$0	\$4,000
Number of People	0	2

## 18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

### Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

## 19. Commitments

### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$174,371 (2024:\$166,910) as a result of entering the following contracts:

Contract Name	2025 Capital Commitment
233053 - A, F: Toilet Refurbishment	\$ 174,371
<b>Total</b>	<b>174,371</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

### (b) Operating Commitments

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

(Operating commitments at 31 December 2024: \$nil)

## 20. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

### Financial Assets Measured at Amortised Cost

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	309,615	109,543	92,313
Receivables	52,274	40,000	39,528
<b>Total Financial Assets Measured at Amortised Cost</b>	<b>361,889</b>	<b>149,543</b>	<b>131,841</b>

### Financial Liabilities Measured at Amortised Cost

Payables	79,570	55,000	66,231
Finance Leases	10,705	10,500	15,602
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>90,275</b>	<b>65,500</b>	<b>81,833</b>

## **21. Events After Balance Date**

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

## **22. 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 2025

The Auditor-General is the auditor of Kaikoura Suburban School (the School). The Auditor-General has appointed me, Ethan Hill, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 2 to 17 that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

#### Opinion

In our opinion the financial statements:

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

Our audit was completed on 28 May 2026. This is the date at which our opinion is expressed.

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

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

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

The other information obtained at the date of our audit report includes the Principals' Report, List of all school board members, Statement of Variance, Evaluation and Analysis of the Schools' Students' Progress and Achievement, Statement of Compliance with Employment Policy and the Kiwisport funding report.

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

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

### Independence

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

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



Ethan Hill  
BDO Christchurch Audit Limited  
On behalf of the Auditor-General  
Christchurch, New Zealand

# Kaikōura Suburban School 2025 Annual Report



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## Principal's report

Thank you all for being here today as we celebrate a wonderful year at our kura.

You may not know, but I am keen on my fishing. I like to think I'm not bad at it but my husband says I'm just enthusiastic. When I look back to January, when I first arrived, I'd had a summer of chasing snapper around the Marlborough Sounds. But stepping into a new school felt a bit more like standing on the edge of the Kaikōura wharf with a small rod, hoping to catch a little perch. The school had been through a lot of staff changes, and while change can bring uncertainty, it can also create the perfect conditions for growth. As I cast that first line into the year, I could already sense the potential swimming beneath the surface.

Throughout 2025, change has certainly been our constant companion—new faces, new routines, new curriculums, and new possibilities. Change can feel uncomfortable at first, like adjusting your grip on a fishing rod or learning to read the tide. But slowly, confidence grows, and what once felt unfamiliar becomes normal, steady, and purposeful.

Over the past twelve months we have navigated not only these new beginnings but also the excitement—and occasional chaos—of two major building projects. Pīwakawaka are looking forward to a new year in a refurbished classroom, and over the summer Kea will be next on the list. Our new toilet block, complete with hand basins and facilities for people with disabilities, will open in 2026. We are also awaiting a decision around our fencing replacement, which we hope will give our students a safer and more secure environment to learn and play in. Just like fishing, sometimes the waiting requires patience—but the reward is worth it.

I want to take a moment to sincerely thank our Board—both those who served earlier in the year and our current members. Their guidance, steady leadership, and willingness to roll up their sleeves has made a tremendous difference. They have supported me, supported our staff, and most importantly, supported our tamariki. We are incredibly fortunate to have a Board so committed to the future of our school.

Our Home and School committee continues to work tirelessly to raise funds that enrich learning for our children. This year, their support included contributions toward the Science Roadshow, Toroa camp, and end-of-year gifts. They organised a hugely successful grocery grab in partnership with Kaikōura New World and secured a \$10,000 grant for plantings around our new adventure obstacle course. Their mahi helps make Suburban School not only well-resourced but a beautiful space for our children to learn and grow in.

To our parents, caregivers, and wider whānau—thank you for your trust, your belief in our school, and your support throughout the year. Whether you helped in classrooms, attended events, responded to surveys, or simply sent your children to school ready to learn, you played a vital role in the success of 2025. Rural schools thrive because of strong community backing, and we are truly blessed to have that here.

I have been so impressed by the community support we saw in our Whale Run fundraiser, which raised over twenty thousand dollars. This was an extraordinary achievement for a school our size. The generosity of local businesses, families, and supporters—through donations of goods, services, prizes, and countless volunteer hours—was inspiring. It showed exactly what can happen when many hands and many hearts contribute small pieces to a shared goal, especially in a community where many organisations are seeking support. That event symbolised what Kaikōura is capable of when we come together

As we bring this year to a close, I return to our fishing analogy. We began the year catching perch—building relationships, learning the ropes, and finding our rhythm. But as the months passed, we became more confident. We cast out further. We aimed higher. And together, as a school and as a community, we’ve managed to hook some pretty impressive snapper—with the promise of even bigger catches ahead.

## List of all school board members

You may like to list the names of each school board member who have served on the school board during the year, and the date on which each member will finish their term.

Board member names	Date that the board member’s term finishes
Bronnie Hamilton - Presiding Member	Elected - Mid 2027
Mitch Fearnley	Elected - Mid 2027
Pip Scott	Elected – September 2028
Amanda McInnes	Elected – September 2028
Sharyn Smith	Re-elected September 2028
Lydia Boyd	Re-elected – September 2028
Sarah Chann	Co opted - June 2026
Kylee Habgood	Principal
Alicia Guthrie	Board Secretary

## Statement of variance:

<b>Strategic Goal 1:</b> <b>As per the strategic plan</b> Ako - Collaborative Practice To share collective knowledge to support all learners so teaching practice improves.			
<b>Annual Target/Goal:</b> <b>As per the annual implementation plan</b> To achieve the Ministry of Education target and have 80% of students attending school more than 90% of the time.			
<b>Actions</b> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve?</b> <i>What were the outcomes of our actions? What impact did our actions have?</i>	<b>Evidence</b> <i>This is the source of information the board used to determine those outcomes.</i>	<b>Reasons for any differences (variances) between the target and the outcomes</b>
<b>Action 1</b> Newsletter posts to educate parents on the importance of attendance correlating with access at school.	Attendance targets and explanations in our fortnightly school newsletter at least twice a term throughout 2025.	Everyday Matters - Regular attendance percentages for each term in 2025 Term 1 - 52% Term 2 - 57% Term 3 - 55% Term 4 - 48%	Medical absences for more than three days have occurred frequently in 2025 with a few cases of long term absences due to long term injuries requiring specialist medical intervention. Many family holidays happen during term time and are generally longer than five days, including holidays where family members are in New Zealand. We are trying to encourage parents to take holidays in holiday times. A slight improvement for attendance in comparison to 2024.
<b>Action 2</b> Termly celebration in newsletter of students who have attended more than 90%.	100% morning tea held each term.	Photograph of students in the newsletter.	Students enjoyed the morning tea. We had to limit it to 100% as we had too many students in this category but it was still successful and the students loved it.
<b>Action 3</b> After five days of unjustified absence, communicate interventions with parents via phone call and follow up with a written letter.	With a focus on awareness for parents, they were made phoned by the principal when their child had more than four days away in one term.	Phone calls to parents after five days' absence completed and listed on SMS. Minimal families had two calls per term.	Most parents were unaware of how many days their child had been off school in a term.

**Strategic Goal 2:****As per the strategic plan**

Manaakitanga - Wellbeing

*To be satisfied with work knowing we are effective educational professionals.***Annual Target/Goal:****As per the annual implementation plan**

Build a cohesive school culture in staff and students.

<b>Actions</b> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve?</b> <i>What were the outcomes of our actions? What impact did our actions have?</i>	<b>Evidence</b> <i>This is the source of information the board used to determine those outcomes.</i>	<b>Reasons for any differences (variances) between the target and the outcomes</b>
<b>Action 1</b> Engage in honest and open discussions with parents, staff and students to build relationships.	Strong and trusting relationships between the principal, community, staff and students. Following through with behaviour incidents and making phone calls to parents to keep them informed.	Staff work collaboratively with the principal to achieve the best outcomes for students. One to one meetings with staff to get to know them, set up PGC goals and air any wellbeing concerns. Contract review meeting with support staff completed. PRT meetings once a week with PRT. Staff dinners once a term.	Staff feel comfortable working together. Staff meetings are productive and staff social dinners are well attended. Real progress towards building a team culture in the staffroom and socially.
<b>Action 2</b> Build leadership in Toroa class to meet and role model school expectations for behaviour.	Students show leadership and role model behaviour expectations for younger students.	Students display positive interactions towards one another.	Engaged Mana Ake to work with Toroa class on leadership expectations and role models with positive results in behaviour change and leadership role modelling in our older students.
<b>Action 3</b> Celebrate the behaviour that meets our school expectations and FORCE values.	Schoolwide co constructed a reward system for students who display Fyffe FORCE values.	Rewards systems are introduced for showing FORCE values in our school. Flags celebrating our student's cultural heritage. Increasingly less	Subway Friday draws where students who had displayed the value of the fortnight had their names entered into a draw for a free Subway voucher. This became popular very quickly and had children engaged. In 2026 we will be introducing our school wide positive

		behaviour incidents logged onto HERO.	behaviour system Fyffe Force Tixies. These are the free and frequent recognition tickets that staff are using to reward behaviour that we see that reflects the values of Friendship, Organisation, Resilience, Communication and Excellence.
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<p><b>Strategic Goal 3:</b>  <b>As per the strategic plan</b>          Whanaungatanga - Culturally Responsive Practice  <i>To be involved in all aspects of cultural practice supporting our colleagues to implement new cultural practices.</i></p>			
<p><b>Annual Target/Goal:</b>  <b>As per the annual implementation plan</b>          Create a safe and inclusive culture where diversity is valued and all people feel they belong. Build relationships with Māori, involve them in decision making and partner with them to support rangatiratanga and Māori educational success as Māori.</p>			
<p><b>Actions</b>  <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i></p>	<p><b>What did we achieve?</b>  <i>What were the outcomes of our actions?</i>  <i>What impact did our actions have?</i></p>	<p><b>Evidence</b>  <i>This is the sources of information the board used to determine those outcomes.</i></p>	<p><b>Reasons for any differences (variances) between the target and the outcomes</b></p>
<p><b>Action 1</b>          Refresh and implement our culturally responsive local curriculum to include Te Ao Māori and Tikanga Māori.</p>	<p>School trip – Visiting sites of local cultural significance north of Kaikōura with Maurice Manawatu and to hear the purakau associated with them.</p> <p>School trip visit to Takahanga marae.</p>	<p>A local curriculum that is delivered in an authentic context. Children can retell pūrakau/stories associated with our local area.</p>	<p>With the new refreshed curriculum that was released in October 2025, we are starting again by looking at our local curriculum that is delivered in an authentic context and reflects the Ministry of Education expectations.</p>
<p><b>Action 2</b>          Staff encouraged to complete self-directed Te Reo learning, through fortnightly Te Reo café</p>	<p>Confident staff who role model correct pronunciation of Te Reo for our students in class lessons.</p>	<p>Children and staff correctly pronounce kupu in the school.</p> <p>Children are able to discuss local pūrakau and retell</p>	<p>Staff are correctly pronouncing words and correct modelling these in the classroom setting. Students are provided a good model and are corrected.</p>

lessons with Whaea Jess.	Attend Kahui Ako PLD at Takahanga learning games, kupu, pūrakau and history of the whare nui.	the stories they have heard.	
<b>Action 3</b> Embed cultural practices such as mihi whakatau, school karakia and waiata.	Invite Kapa Haka leaders back into our kura for weekly Kapa Haka sessions.  Students can recite a school karakia and sing school waiata.	Kapa Haka leaders visit weekly to teach us new waiata.  Students recite karakia kai before eating lunch. Students recite school karakia before starting each day.	School waiata has gone missing and we have asked our local Runanga to help us look for it. Kapa Haka sessions are held weekly with or without our leaders. If leaders are unable to make it, we have a staff leader who takes the session. Students routinely say karakia to start the school day and before eating lunch.

<b>Strategic Goal 4:</b> <i>As per the strategic plan</i> Curriculum <i>To ensure appropriate coverage of all curriculum areas.</i>			
<b>Annual Target/Goal:</b> <i>As per the annual implementation plan</i> All staff to be teaching the refreshed New Zealand curriculum in English and Mathematics and Statistics.			
<b>Actions</b> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve?</b> <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	<b>Evidence</b> <i>This is the sources of information the board used to determine those outcomes.</i>	<b>Reasons for any differences (variances) between the target and the outcomes</b>
<b>Action 1</b> Structured Literacy PLD for teachers.	Teachers confidently use and implement the refreshed curriculum incorporating structured literacy and Numicon resources.	One hour of structured Literacy and one hour of Mathematics to be taught daily in each classroom and put on class timetables. Cass timetables to be displayed.	Structured literacy data pre and post year teaching shows that some children

<p><b>Action 2</b> Professional development in the refreshed Mathematics curriculum will be available to all teaching staff.</p>	<p>Kahui Ako PLD on the refreshed curriculum held over two days through the year.</p>	<p>One hour of structured Literacy and one hour of Mathematics to be taught daily.</p> <p>Numicon milestones and progress checks are completed showing children's progress.</p>	<p>Numicon milestones are onerous and difficult to manage with teacher release time given. New refreshed curriculum change caused difficulties.</p>
<p><b>Action 3</b> Time allocated during staff meetings to discuss the implementation of the English and Mathematics refreshed curriculums.</p>	<p>HERO to be updated with refreshed curriculum goals for students.</p>	<p>HERO curriculum goals updated and teachers are setting goals for children. These are being updated twice a term.</p>	<p>Twice termly staff meetings to discuss progress in target learners.</p>

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

This evaluation and analysis shows how *all* your students have progressed and achieved over the last year. This is different from your statement of variance which reports on the progress your school has made against the targets set out in your annual implementation plan.

The key audience for this continues to be your community so it must be written in a way that they will understand.

## 2025 Reading

### Reading: Overall Achievement

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above						2		1						3 (6.82%)
At		6		3		5		4		2		4		24 (54.55%)
Working towards		1		3		2		2		4		2		14 (31.82%)
Working towards													3	3 (6.82%)
Totals		7		6		9		7		6		9		44

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above							2							2 (3.85%)
Above			3		2				1					6 (11.54%)
At	5		6		4		6		4		3		5	33 (63.46%)
Working towards		2	1						2		3		1	8 (15.38%)
Working towards							1						3	3 (5.77%)
Totals		7	10		6		9		7		6		9	54

- Comparison of MY and EoY data shows an overall improvement in achievement across the cohort.
- The proportion of students achieving at or above expectation increased from 61.37% MY to 74.99% EoY.
- Students achieving above expectation increased from 6.82% MY to 15.39% EoY, indicating stronger outcomes for higher-achieving learners.
- The proportion of students achieving at expectation also increased, from 54.55% to 63.46%, showing a shift into expected curriculum levels.
- The proportion of students working towards expectation decreased substantially, from 38.64% MY to 21.15% EoY, indicating improved overall achievement.

### Reading: Male Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above								1						1 (4.17%)
At		3		2		3		3		2		3		16 (66.67%)
Working towards				2		1		1				1		5 (20.83%)
Working towards												2		2 (8.33%)
Totals		3		4		4		5		2		6		24

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above					1				1					2 (7.69%)
At	1		4		3		3		3		2		4	20 (76.92%)
Working towards		1							1					2 (7.69%)
Working towards													2	2 (7.69%)
Totals	1		5		4		3		5		2		6	26

- MY data showed 66.67% of students are performing at the expected level, while 4.17% are above expectations and 20.83% are working towards.
- EoY data showed a higher proportion of students, 76.92%, are performing at the expected level, with 7.69% above expectations and 15.38% working towards.
- EoY data shows more students at or above expectations and fewer students needing support.
- Area of Focus for 2026 - Year 4-6 Boys

### Reading: Female Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above						2								2 (10.00%)
At		3		1		2		1				1		8 (40.00%)
Working towards		1		1		1		1		4		1		9 (45.00%)
Working towards												1		1 (5.00%)
Totals		4		2		5		2		4		3		20

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above							2							2 (7.69%)
Above			3		1									4 (15.38%)
At	4		2		1		3		1		1		1	13 (50.00%)
Working towards									1		3		1	6 (23.08%)
Working towards													1	1 (3.85%)
Totals	5		5		2		5		2		4		3	26

- High achievers (“Above”) increased to 23.08%, showing noticeable growth in students exceeding expectations.
- 50% of students are performing at the expected level, an improvement from MY data.
- 26.92% are working towards expectations, showing a reduction compared to MY data, indicating improved progress and support effectiveness.
- Mid-year to end-year data shows gains in “above” and “at” levels, highlighting that interventions are starting to have impact.

### Reading - Maori Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above														0 (0.00%)
At		2		1		1				1				5 (55.56%)
Working towards		1		1				1						3 (33.33%)
Working towards												1		1 (11.11%)
Totals		3		2		1		1		1		1		9

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above			2											2 (18.18%)
At	2		1		2		1				1			7 (63.64%)
Working towards								1						1 (9.09%)
Working towards									1				1	1 (9.09%)
Totals	2		3		2		1		1		1		1	11

- Above level achievement appears in EoY data (18.18%), showing that some students are extending beyond expected levels.
- A majority of students (63.64%) are performing at expected level, an improvement from MY data.
- There is clear upward movement, with students moving from “working towards” to “at” and “above” levels.

## Reading - Pakeha Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above						2								2 (5.88%)
At		4		2		4		4		1		4		19 (55.88%)
Working towards				2		2		1		4		2		11 (32.35%)
Working towards												2		2 (5.88%)
Totals		4		4		8		5		5		8		34

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above							2							2 (5.00%)
Above			1		2									3 (7.50%)
At	3		5		2		5		4		2		5	26 (65.00%)
Working towards			1					1			3		1	7 (17.50%)
Working towards													2	2 (5.00%)
Totals	4		7		4		7		5		5		8	40

- Above level achievement increases to 12.5%, showing more students reaching high achievement.
- The proportion of students at expected level increases to 65%, reflecting progress in meeting standards.
- The proportion of students working towards expectations decreases to 22.5%, indicating improved outcomes and successful interventions.
- Mid-year and end-year comparisons show steady upward movement, with more students transitioning from “working towards” to “at” and “above” expectations.

# 2025 Writing

## Writing - Overall Achievement

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above						1		1						2 (4.65%)
At		7				1		1		1		2		12 (27.91%)
Working towards				6		6		5		5		3		25 (58.14%)
Working towards												4		4 (9.30%)
Totals		7		6		8		7		6		9		43

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above							1							1 (1.89%)
Above									1					1 (1.89%)
At	1		7		6		6		1		2		3	26 (49.06%)
Working towards			3				1		5		4		4	22 (41.51%)
Working towards							1						2	3 (5.66%)
Totals	7		10		6		9		7		6		9	54

- High achievers remain a very small proportion (3.78%), showing little change in students exceeding expectations.
- Students at expected level increase to 49.06%, indicating progress in meeting learning standards.
- Students working towards expectations decrease slightly to 46.29%, showing modest improvement.
- Mid-year and end-year assessments show gradual movement of students from “working towards” to “at” levels, although the proportion of students below expected level is still relatively high.
- The cohort shows gradual improvement with gains in “at” level achievement and a modest reduction in “working towards” students.
- While high achievement remains low, the shift from below expected to expected levels demonstrates positive progress and effective support strategies.
- Comparing EoY data to MY data, the cohort shows measurable progress. More students are meeting expected standards, the proportion of students below expectations is decreasing, however, the proportion of high achievers remains very small. This suggests that while teaching strategies are helping students reach expected levels, further focus on extension and enrichment is needed to increase high-level achievement.
- Area of Focus for 2026

## Writing - Male Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above								1						1 (4.35%)
At		3						1				1		5 (21.74%)
Working towards				4		3		3		2		2		14 (60.87%)
Working towards													3	3 (13.04%)
Totals		3		4		3		5		2		6		23

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above									1					1 (3.70%)
At			3		4		2		1		1		2	13 (48.15%)
Working towards			2				1		3		1		2	10 (37.04%)
Working towards							1						2	3 (11.11%)
Totals	1		5		4		4		5		2		6	27

- High achievers remain very low (3.70%).

- Students at expected level increase to 48.15%, showing clear progress from mid year data.
- Students working towards expectations decrease to 48.15%, indicating improved outcomes and that interventions are having an impact.
- Mid-year and end-year assessments show students gradually moving from “working towards” to “at” levels, although high achievement remains limited.

## Writing - Female Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above						1								1 (5.00%)
At		4				1				1		1		7 (35.00%)
Working towards				2		3		2		3		1		11 (55.00%)
Working towards												1		1 (5.00%)
Totals		4		2		5		2		4		3		20

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above							1							1 (3.85%)
Above														0 (0.00%)
At	1		4		2		4				1		1	13 (50.00%)
Working towards			1						2		3		2	12 (46.15%)
Working towards														0 (0.00%)
Totals	5		5		2		5		2		4		3	26

- High achievers remain very low (3.85%).
- Students performing at expected level increase to 50%, showing measurable progress from MY.
- Students working towards expectations decrease slightly to 46.15%, indicating that interventions are helping students reach expected standards.
- Mid-year and end-year assessments show gradual upward movement, with some students transitioning from “working towards” to “at.”

## Writing - Māori Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above														0 (0.00%)
At		3												3 (33.33%)
Working towards				2		1		1		1		1		6 (66.67%)
Working towards														0 (0.00%)
Totals		3		2		1		1		1		1		9

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above														0 (0.00%)
At	1		2		2						1			6 (54.55%)
Working towards			1				1		1				1	5 (45.45%)
Working towards														0 (0.00%)
Totals	2		3		2		1		1		1		1	11

- No students achieved above expectations.
- Students performing at expected level increase to 54.55%, showing measurable progress from MY.
- Students working towards expectations decrease to 45.45%, indicating that support strategies are having an effect.
- Mid-year and end-year assessments show a gradual shift of students from below expected to at expected levels.

## Writing - Pakeha Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above						1								1 (3.03%)
At		4				1		1		1		2		9 (27.27%)
Working towards				4		5		4		4		2		19 (57.58%)
Working towards												4		4 (12.12%)
Totals		4		4		7		5		5		8		33

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above							1							1 (2.44%)
Above														0 (0.00%)
At			5		4		6		1		1		3	20 (48.78%)
Working towards			2					4		4			3	17 (41.46%)
Working towards							1						2	3 (7.32%)
Totals	4		7		4		8		5		5		8	41

- High achievers remain very low (2.44%).
- Students at expected level increase to 48.78%, showing measurable progress from MY.
- Students working towards expectations decrease to 48.78%, indicating that support strategies are improving outcomes.
- Mid-year to end-year assessments show gradual upward movement, with some students transitioning from “working towards” to “at.”

## 2025 Mathematics and Statistics

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above														0 (0.00%)
At		6		1				4		2		6		19 (44.19%)
Working towards		1		5		8		2		4		2		22 (51.16%)
Working towards								1				1		2 (4.65%)
Totals		7		6		8		7		6		9		43

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above			1											1 (1.85%)
At	5		8		6		6		4		2		6	37 (68.52%)
Working towards			1				2		2		4		2	13 (24.07%)
Working towards							1		1				1	3 (5.56%)
Totals	7		10		6		9		7		6		9	54

### Mathematics - Overall Achievement

- The proportion of students achieving at expectation increased significantly from 44.19% MY to 68.52% at EoY, reflecting stronger alignment with curriculum expectations.
- While above expectation achievement remains very small, it increased slightly from 0% to 1.85%, indicating the beginning of movement at the upper end of achievement.
- The proportion of students working towards expectation reduced substantially, from 55.81% MY to 29.63% by the EoY, showing improved outcomes for learners previously below expected levels.
- Progress is evident across multiple year levels, indicating that improvements were not isolated but reflected a cohort-wide shift in achievement.
- The data shows clear improvement in both achievement and progress. A significantly higher proportion of students are now achieving at expected curriculum levels, and the number of students working below expectation has almost halved.

- While achievement above expectation remains limited, the substantial movement from “working towards” to “at” demonstrates effective teaching practice and responsive support.

## Mathematics - Male Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above														0 (0.00%)
At		3						4		2		6		15 (65.22%)
Working towards				4		3		1						8 (34.78%)
Working towards														0 (0.00%)
Totals		3		4		3		5		2		6		23

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above			1											1 (3.57%)
At	1		4		4		3		4		2		6	24 (85.71%)
Working towards								1						2 (7.14%)
Working towards							1							1 (3.57%)
Totals	2		5		4		4		5		2		6	28

- The proportion of students achieving at expectation increased markedly from 65.22% MY to 85.71% EoY, indicating that a significantly higher number of learners are now meeting curriculum expectations.
- Achievement above expectation increased from 0% MY to 3.57% by the EoY, showing emerging high achievement within the cohort.

## Mathematics - Female Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above														0 (0.00%)
At		3		1										4 (20.00%)
Working towards		1		1		5		1		4		2		14 (70.00%)
Working towards								1				1		2 (10.00%)
Totals		4		2		5		2		4		3		20

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above														0 (0.00%)
At	4		4		2		3							13 (50.00%)
Working towards			1				2		1		4		2	11 (42.31%)
Working towards									1				1	2 (7.69%)
Totals	5		5		2		5		2		4		3	26

- The proportion of students achieving at expectation increased from 20.00% MY to 50.00% EoY, indicating substantial movement toward expected curriculum levels.
- There were no students achieving above expectation in either dataset, highlighting that high achievement is not yet evident within this cohort.
- Year 4-6 girls are a focus area for 2026.

## Mathematics - Māori Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above														0 (0.00%)
At		2								1				3 (33.33%)
Working towards		1		2		1								4 (44.44%)
Working towards								1				1		2 (22.22%)
Totals		3		2		1		1		1		1		9

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above														0 (0.00%)
At	2		3		2		1				1			9 (75.00%)
Working towards 1														1 (8.33%)
Working towards									1				1	2 (16.67%)
Totals	3		3		2		1		1		1		1	12

- Data shows notable improvement in achievement across the cohort.
- The proportion of students achieving at expectation increased from 33.33% MY to 75.00% EoY indicating that a majority of students are now meeting curriculum expectations.

## Mathematics - Pakeha Students

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above														0 (0.00%)
At		4		1				3		1		6		15 (45.45%)
Working towards				3		7		2		4		2		18 (54.55%)
Working towards														0 (0.00%)
Totals		4		4		7		5		5		8		33

  

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Totals
Above														0 (0.00%)
Above			1											1 (2.44%)
At	3		5		4		5		3		1		6	27 (65.85%)
Working towards 1			1				2		2		4		2	12 (29.27%)
Working towards							1							1 (2.44%)
Totals	4		7		4		8		5		5		8	41

- The proportion of students achieving at expectation increased from 45.45% MY to 65.85% EoY, indicating more students are meeting curriculum standards.
- Students achieving above expectation increased slightly from 0% to 2.44%, showing the emergence of higher-level achievement.
- The proportion of students working towards expectation decreased from 54.55% to 31.71% (combining 29.27% + 2.44%), demonstrating that targeted teaching has successfully supported students below expected levels.
- Progress is evident across assessment points, indicating that improvements are sustained and cohort-wide.

## Statement of compliance with employment policy (required)

Reporting on the principles of being a Good Employer	
<p><b>How have you met your obligations to provide good and safe working conditions?</b></p>	<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>
<p><b>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</b></p>	<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. 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>
<p><b>How do you practise impartial selection of suitably qualified persons for appointment?</b></p>	<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,</p>

	<p>referee comments and the reasons for any decisions 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>- The aims and aspirations of Māori,</li> <li>- The employment requirements of Māori, and</li> <li>- Greater involvement of Māori in the Education service?</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.</p> <p>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 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.</p>

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<b>How are you recognising the employment requirements of persons with disabilities?</b>	We currently have no persons employed with disabilities. The physical environment is modified to 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 For the principal	
<b>Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?</b>	Yes 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 (required)

In 2025, we received a grant of \$931.04. 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 our own school pool and at the Kaikōura Aquatic Centre.

The approximate number of children who participated was 60 students.