


KERIKERI PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 1034
Principal: Sarah Brown
School Address: 39 Hone Heke Road, Kerikeri
School Postal Address: P O Box 773, Kerikeri
School Phone: (09) 407-8414
School Email: admin@kkps.school.nz
Accountant / Service Provider: 

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Matt Bell	Presiding Member	Elected	Sept-28
Sarah Brown	Principal	ex Officio	
Pam Brunton	Parent Representative	Re-Elected	Sept-28
Guy Simm	Parent Representative	Elected	Sept-28
Monique Hawker	Parent Representative	Elected	Sept-28
Amanda Bates	Parent Representative	Elected	Sept-28
Tanis Heihei	Ngati Rehia Representative	Appointed by Ngati Rehia, accepted by the Board	Sept-28
Claire Brooks	Staff Representative	Elected	Sept-28
Daniel Simmonds	Parent Representative	Elected	Sept-25
Amy Slack	Parent Representative	Re-Elected	Sept-25
Chloe Davenport	Parent Representative	Re-Elected	Sept-25
Trevor McLean	Parent Representative	Selected	Sept-25

KERIKERI PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
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 - 20	Notes to the Financial Statements
21 - 24	Independent Auditor's Report
	Statement of compliance with employment policy
	Statement of KiwiSport funding
	Evaluation of student progress and achievement
	Statement of variance

Kerikeri Primary 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.

Matthew Bell

Full Name of Presiding Member

Sarah Brown

Full Name of Principal

[Handwritten Signature]

Signature of Presiding Member

[Handwritten Signature]

Signature of Principal

28 May 2026

Date

28 May 2026

Date

Kerikeri Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	6,014,416	5,208,755	5,255,804
Locally Raised Funds	3	114,257	53,924	82,817
Interest		25,043	30,000	38,013
Transport Network Revenue	9	36,239	-	37,737
Total Revenue		6,189,955	5,292,679	5,414,371
Expense				
Locally Raised Funds	3	70,032	61,140	42,999
Learning Resources	4	4,238,475	3,578,436	3,533,270
Administration	5	310,279	64,900	303,033
Interest		2,552	2,500	2,908
Property	6	1,377,779	1,602,157	1,331,478
Loss on Disposal of Property, Plant and Equipment		1,200	-	1,473
Total Expense		6,000,317	5,309,133	5,215,161
Net Surplus / (Deficit) for the year		189,638	(16,454)	199,210
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		189,638	(16,454)	199,210

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

Kerikeri Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		1,356,316	1,312,945	1,157,106
Total comprehensive revenue and expense for the year		189,638	(16,454)	199,210
Contributions from the Ministry of Education - Te Mana Tuhono		56,929	-	-
Equity at 31 December		1,602,883	1,296,491	1,356,316
Accumulated comprehensive revenue and expense		1,602,883	1,296,491	1,356,316
Equity at 31 December		1,602,883	1,296,491	1,356,316

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.

Kerikeri Primary School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	875,087	1,061,645	2,276,348
Accounts Receivable	8	427,699	269,865	269,865
GST Receivable		60,577	-	-
Prepayments		8,850	15,912	15,912
Share of Transport Network Funds	9	102,012	54,036	91,773
Investments	10	350,000	-	-
Funds Receivable for Capital Works Projects	15	123,038	-	32,478
		<u>1,947,263</u>	<u>1,401,458</u>	<u>2,686,376</u>
Current Liabilities				
GST Payable		-	30,030	30,030
Accounts Payable	12	460,927	532,573	532,573
Provision for Cyclical Maintenance	13	39,613	137,359	149,125
Finance Lease Liability	14	15,667	8,196	17,678
Funds held for Capital Works Projects	15	393,362	-	1,261,354
		<u>909,569</u>	<u>708,158</u>	<u>1,990,760</u>
Working Capital Surplus/(Deficit)		1,037,694	693,300	695,616
Non-current Assets				
Property, Plant and Equipment	11	687,179	644,588	692,893
		<u>687,179</u>	<u>644,588</u>	<u>692,893</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	99,228	41,100	23,700
Finance Lease Liability	14	22,762	297	8,493
		<u>121,990</u>	<u>41,397</u>	<u>32,193</u>
Net Assets		<u><u>1,602,883</u></u>	<u><u>1,296,491</u></u>	<u><u>1,356,316</u></u>
Equity		<u><u>1,602,883</u></u>	<u><u>1,296,491</u></u>	<u><u>1,356,316</u></u>

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

Kerikeri Primary School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		1,557,713	1,407,938	1,495,783
Locally Raised Funds		150,496	53,924	77,850
Goods and Services Tax (net)		(90,607)	-	46,429
Payments to Employees		(932,869)	(873,998)	(816,399)
Payments to Suppliers		(707,052)	(501,806)	(295,250)
Interest Paid		(2,552)	(2,500)	(2,908)
Interest Received		22,089	30,000	38,013
Net cash from/(to) Operating Activities		(2,782)	113,558	543,518
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(75,774)	(81,707)	(127,667)
Purchase of Investments		(350,000)	-	-
Net cash from/(to) Investing Activities		(425,774)	(81,707)	(127,667)
Cash flows from Financing Activities				
Contributions from Ministry of Education		-	-	-
Finance Lease Payments		(14,153)	(17,678)	(18,416)
Funds Administered on Behalf of Other Parties		(958,552)	(1,228,876)	1,228,876
Net cash from/(to) Financing Activities		(972,705)	(1,246,554)	1,210,460
Net increase/(decrease) in cash and cash equivalents		(1,401,261)	(1,214,703)	1,626,311
Cash and cash equivalents at the beginning of the year	7	2,276,348	2,276,348	650,037
Cash and cash equivalents at the end of the year	7	875,087	1,061,645	2,276,348

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.

Kerikeri Primary School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Kerikeri Primary 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 13.

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	2-10 years
Motor Vehicles	5 years
Textbooks	4 years
Plant & Equipment	2-10 years
Playground/Sports Equipment	17-40 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Straight Line

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Funds held for Capital works

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

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

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

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

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

q) 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.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	1,671,619	1,451,309	1,490,508
Teachers' Salaries Grants	3,232,404	2,730,000	2,737,850
Use of Land and Buildings Grants	1,058,326	1,027,446	1,027,446
Other Government Grants	52,067	-	-
	<u>6,014,416</u>	<u>5,208,755</u>	<u>5,255,804</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	15,445	-	27,161
Fees for Extra Curricular Activities	1,910	20,000	2,576
Trading	23,783	-	391
Fundraising and Community Grants	15,299	10,750	12,529
Other Revenue	57,820	23,174	40,160
	<u>114,257</u>	<u>53,924</u>	<u>82,817</u>
Expense			
Extra Curricular Activities Costs	46,850	58,140	35,746
Trading	18,947	-	-
Fundraising and Community Grant Costs	4,235	3,000	7,253
	<u>70,032</u>	<u>61,140</u>	<u>42,999</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>44,225</u>	<u>(7,216)</u>	<u>39,818</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	48,628	55,147	73,383
Information and Communication Technology	70,435	72,690	73,621
Employee Benefits - Salaries	3,916,424	3,278,787	3,230,132
Staff Development	28,161	37,800	20,864
Depreciation	170,088	130,012	134,185
Other Learning Resources	4,739	4,000	1,085
	<u>4,238,475</u>	<u>3,578,436</u>	<u>3,533,270</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	10,150	8,800	8,800
Board Fees and Expenses	12,324	14,500	6,288
Operating Leases	8,356	3,000	6,242
Other Administration Expenses	23,843	24,600	19,652
Employee Benefits - Salaries	243,295	-	250,179
Insurance	7,511	9,000	7,372
Service Providers, Contractors and Consultancy	4,800	5,000	4,500
	<u>310,279</u>	<u>64,900</u>	<u>303,033</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	80,900	80,900	80,036
Cyclical Maintenance	(2,969)	40,000	24,366
Heat, Light and Water	41,199	37,000	35,347
Rates	21,222	20,000	18,367
Repairs and Maintenance	21,658	21,000	10,419
Use of Land and Buildings	1,058,326	1,027,446	1,027,446
Employee Benefits - Salaries	90,796	325,211	89,623
Other Property Expenses	66,647	50,600	45,874
	<u>1,377,779</u>	<u>1,602,157</u>	<u>1,331,478</u>

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

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	875,087	1,061,645	2,276,348
Cash and cash equivalents for Statement of Cash Flows	<u>875,087</u>	<u>1,061,645</u>	<u>2,276,348</u>

Of the \$875,087 Cash and Cash Equivalents \$393,262 is subject to restrictions for the following reasons:

- \$393,362 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 15.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	8,083	6,392	6,392
Receivables from the Ministry of Education	85,740	2,641	2,641
Interest Receivable	2,954	-	-
Teacher Salaries Grant Receivable	330,922	260,832	260,832
	<u>427,699</u>	<u>269,865</u>	<u>269,865</u>
Receivables from Exchange Transactions	11,037	6,392	6,392
Receivables from Non-Exchange Transactions	416,662	263,473	263,473
	<u>427,699</u>	<u>269,865</u>	<u>269,865</u>

9. Share of Transport Network Funds

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Opening Balance	91,773	91,773	67,036
Adjustment to Prior Period Balance	2,640	-	(2,640)
Share of Income	215,459	200,000	207,443
Share of Expenses	(181,860)	(170,000)	(167,066)
	<u>33,599</u>	<u>30,000</u>	<u>40,377</u>
Less: Distributions to KKPS	(26,000)	(67,737)	(13,000)
Funds Held in Kerikeri TNG	102,012	54,036	91,773
	<u>102,012</u>	<u>54,036</u>	<u>91,773</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	350,000	-	-
Total Investments	<u>350,000</u>	<u>-</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings - School	198,507	-	-	-	(7,973)	190,534
Furniture and Equipment	97,033	25,671	(4,528)	-	(27,418)	90,758
Information and Communication Technology	99,725	82,922	(1,201)	-	(47,847)	133,599
Plant & Machinery	154,572	23,298	-	-	(37,407)	140,463
Playground/Sports Equipment	115,466	4,855	-	-	(28,180)	92,141
Leased Assets	23,411	32,871	-	-	(20,048)	36,234
Library Resources	4,179	486	-	-	(1,215)	3,450
	692,893	170,103	(5,729)	-	(170,088)	687,179

The net carrying value of furniture and equipment held under a finance lease is \$36,234 (2024: \$23,411)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	338,585	(148,051)	190,534	338,585	(140,078)	198,507
Furniture and Equipment	619,050	(528,292)	90,758	597,908	(500,875)	97,033
Information and Communication Technology	502,546	(368,947)	133,599	420,824	(321,099)	99,725
Motor Vehicles	5,652	(5,652)	-	5,652	(5,652)	-
Textbooks	39,504	(39,504)	-	39,504	(39,504)	-
Plant & Machinery	372,422	(231,959)	140,463	349,124	(194,552)	154,572
Playground/Sports Equipment	357,927	(265,786)	92,141	353,072	(237,606)	115,466
Leased Assets	73,321	(37,087)	36,234	65,680	(42,269)	23,411
Library Resources	92,915	(89,465)	3,450	92,429	(88,250)	4,179
	2,401,922	(1,714,743)	687,179	2,262,778	(1,569,885)	692,893

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	62,248	212,546	212,546
Accruals	8,163	10,120	10,120
Employee Entitlements - Salaries	369,085	296,064	296,064
Employee Entitlements - Leave Accrual	21,431	13,843	13,843
	460,927	532,573	532,573
Payables for Exchange Transactions	460,927	532,573	532,573
	460,927	532,573	532,573

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	172,825	23,700	178,243
Increase/(decrease) to the Provision During the Year	(2,969)	154,759	24,366
Use of the Provision During the Year	(31,015)	-	(29,784)
Provision at the End of the Year	<u>138,841</u>	<u>178,459</u>	<u>172,825</u>
Cyclical Maintenance - Current	39,613	137,359	149,125
Cyclical Maintenance - Non current	99,228	41,100	23,700
	<u>138,841</u>	<u>178,459</u>	<u>172,825</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan.

14. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	18,304	9,000	19,144
Later than One Year	25,624	500	8,830
Future Finance Charges	(5,499)	(1,007)	(1,803)
	<u>38,429</u>	<u>8,493</u>	<u>26,171</u>
Represented by			
Finance lease liability - Current	15,667	8,196	17,678
Finance lease liability - Non current	22,762	297	8,493
	<u>38,429</u>	<u>8,493</u>	<u>26,171</u>

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

15. Funds Held for Capital Works Projects

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

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Internal Refurbishments 245141	485,453	-	(532,068)	-	(46,615)
Heating/Electrical Upgrades 245143	2,070	(2,070)	-	-	-
Internal Refurbishments 245145	4,958	121	(5,079)	-	-
Admin Weathertightness/Roofing Works 245146	27,478	(18,647)	(8,831)	-	-
Student Toilets Plumbing Works 245147	77	-	(2,837)	-	(2,760)
Student Toilet Refurbishment 245148	56,907	-	(82,244)	-	(25,337)
Pool Shed Internal & External Refurb 245149	14,179	-	(15,826)	-	(1,647)
Roofing & Cladding 245150	2,498	(2,498)	-	-	-
Site Drainage & Plumbing 145151	1,585	-	(8,654)	-	(7,069)
Decking Replacement 245152	7,210	264,960	(291,149)	-	(18,979)
Bamboo Removal & Fence Install 248648	(21,509)	21,509	-	-	-
Fire Alarm Upgrade 248660	11,985	343,840	(97,990)	-	257,835
Masterplan Life 249381	(4,765)	45,000	(18,680)	-	21,555
Internal Refurbishment 245142	475,632	-	(432,733)	-	42,899
LSPM Site Access Modifications	(6,204)	6,204	-	-	-
Internal Refurbishment Works 245144	171,322	-	(191,953)	-	(20,631)
Security Alarm Replacement 257287	-	71,073	-	-	71,073
Totals	1,228,876	729,492	(1,688,044)	-	270,324

Represented by:

Funds Held on Behalf of the Ministry of Education
 Funds Receivable from the Ministry of Education

393,362
 (123,038)

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Internal Refurbishments 245141	-	542,357	(56,904)	-	485,453
Heating/Electrical Upgrades 245143	-	36,324	(34,254)	-	2,070
Internal Refurbishments 245145	-	18,900	(13,942)	-	4,958
Admin Weathertightness/Roofing Works 245146	-	81,225	(53,747)	-	27,478
Student Toilets Plumbing Works 245147	-	9,000	(8,923)	-	77
Student Toilet Refurbishment 245148	-	234,000	(177,093)	-	56,907
Pool Shed Internal & External Refurb 245149	-	114,701	(100,522)	-	14,179
Roofing & Cladding 245150	-	29,700	(27,202)	-	2,498
Site Drainage & Plumbing 145151	-	108,000	(106,415)	-	1,585
Decking Replacement 245152	-	33,120	(25,910)	-	7,210
Bamboo Removal & Fence Install 248648	-	208,761	(230,270)	-	(21,509)
Fire Alarm Upgrade 248660	-	42,980	(30,995)	-	11,985
Masterplan Life 249381	-	-	(4,765)	-	(4,765)
Internal Refurbishment 245142	-	588,627	(112,995)	-	475,632
LSPM Site Access Modifications	-	-	(6,204)	-	(6,204)
Internal Refurbishment Works 245144	-	185,922	(14,600)	-	171,322
Carpark Boundary Fence 245958	-	15,813	(15,813)	-	-
Totals	-	2,249,430	(1,020,554)	-	1,228,876

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

1,261,354
(32,478)

16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

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

17. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	4,422	2,360
<i>Leadership Team</i> Remuneration Full-time equivalent members	427,374 3.00	446,146 3.00
Total key management personnel remuneration	431,796	448,506

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	170-180
Benefits and Other Emoluments	5-6	5-6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	6	3
110 - 120	5	2
120 - 130	3	2
	14.00	7.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	\$0	\$0
Number of People	nil	nil

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$553,017 (2024:\$2,195,037) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Internal Refurbishments 245145	2,022
Decking Replacement 245152	19,286
Fire Alarm Upgrade 248660	307,472
Masterplan Life 249381	27,230
Internal Refurbishment 245142	118,037
Security Alarm Replacement 257287	78,970
Total	<u>553,017</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

As at 31 December 2025, the Board has no operating commitments

21. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	875,087	1,061,645	2,276,348
Receivables	427,699	269,865	269,865
Investments - Term Deposits	350,000	-	-
Total financial assets measured at amortised cost	<u>1,652,786</u>	<u>1,331,510</u>	<u>2,546,213</u>

Financial liabilities measured at amortised cost

Payables	460,927	532,573	532,573
Finance Leases	38,429	8,493	26,171
Total financial liabilities measured at amortised cost	<u>499,356</u>	<u>541,066</u>	<u>558,744</u>

22. Events After Balance Date

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

23. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KERIKERI PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Kerikeri Primary School (the School). The Auditor-General has appointed me, Mark Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 2 to 20, 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 Responsibility, Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Responsibility, Members of the Board, Statement of Variance, End of Year Data Analysis 2025 including the Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

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

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

A handwritten signature in black ink, appearing to read 'Mark Fraser'.

Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Statement of Compliance with Employment Policy

Kerikeri Primary School

Reporting on the principles of being a Good Employer

How have you met your obligations to provide good and safe working conditions?

We have a Health & Safety Committee that includes a staff appointed representative, that meets each term.

We have a book where incidents/accident/near misses are recorded by the Health & Safety Officer together with the employee.

Health & Safety site concerns are lodged in a separate book and followed up by the School Caretaker/Health & Safety Officer.

A Health & Safety site audit is conducted by the Health & Safety Officer each term with findings and recommendations reported to the Health & Safety Committee.

All staff are trained in First Aid with refresher courses held every two years. We gather staff voice about the direction of our school.

Consideration is always taken when planning staff meetings and PLD.

**What is in your equal employment opportunities programme?
How have you been fulfilling this programme?**

Kerikeri Primary School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- *treat current and prospective staff fairly*
- *make decisions based on relevant merit*
- *work to eliminate bias and discrimination.*

EEO Programme

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Kerikeri Primary School staff.

Our EEO programme may include:

- *developing a policy statement and establishing objectives*
- *appointing an EEO representative*
- *consulting with staff to hear any concerns*
- *creating an employee database (with informed consent for any EEO data collected)*
- *encouraging staff to participate in training and career development*
- *programme monitoring through staff meetings and board reports*
- *reviewing employment and personnel policies and processes*
- *.*

Kerikeri Primary School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme and raise any concerns with the Principal or Board.

<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>We conduct thorough referee checks prior to appointment along with an interview process.</i></p> <p><i>We have a Board representative on the appointment panel for all Senior Leadership appointments.</i></p> <p><i>If there was a conflict of interest in an appointment process, the affected appointment committee member would remove themselves immediately.</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<p><i>Every two years, the Board surveys Māori families asking to hear about their aspirations. Māori students are also surveyed.</i></p> <p><i>The Board has also met with local Hapu: Ngati Rehia's Chairperson to hear about their education plan and aspirations for Māori.</i></p> <p><i>The Board also has a Ngati Rehia representative to ensure that Ngati Rehia's voice is heard at Board level.</i></p> <p><i>Greater involvement of Māori in education is aided by our school's commitment to te reo me ngā tikanga Māori.</i></p> <p><i>Our school has a Māori bilingual unit consisting of seven classes.</i></p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>We enhance the abilities of our staff by having fortnightly PLD for teaching staff. Teacher Aides are provided PLD on a regular basis also. Where applicable our caretakers and other support staff attend PLD on a 'as needed' basis. Leadership PLD is also provided for members of the Extended Leadership team.</i></p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>Following the Equal Employment opportunities programme in our school. We have an 'open door policy' for all staff to talk with Senior Leadership.</i></p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>As above and ensuring that we check in with staff.</i></p> <p><i>We comply fully with any workplace requirements requested by ACC for staff returning to work after an injury.</i></p> <p><i>We review ergonomic equipment to ensure staff have compliant workstations.</i></p> <p><i>We seek feedback from staff regarding any specific needs they may require ensuring the workplace safe and operable for their them.</i></p>

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO	COMMENTS
Do you operate an EEO programme/policy?	YES		
Has this policy or programme been made available to staff?	YES		SchoolDocs is available for our staff and community to access.
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES		Training in the sense of leadership PLD about how to engage in meaningful, deeper conversations with staff. Also about how to gather effective feedback about addressing concerns and changing direction with something in a school.

Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	Yes, I oversee this.
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	Through SchoolDocs, this ensures regular reviewing of all policies, including those which EEO has been incorporated.
Does your EEO programme/policy set priorities and objectives?	YES	Yes, these are our objectives: <ul style="list-style-type: none"> ● <i>treat current and prospective staff fairly</i> ● <i>make decisions based on relevant merit</i> ● <i>work to eliminate bias and discrimination</i>



KiwiSport Funding 2025

The 2025 was another year with a strong focus on Physical Education with emphasis on team sports, building collaborative relationships through exercise.

Key target areas for 2025 included:

- Team sports to build relationships through exercise
- Promote girls participating in a wider range of sporting activities
- Offer a diverse range of sporting activities to interest a wider range of children
- Encouraging and supporting children to join sporting codes within the community

Sporting activities undertaken in 2025 with the assistance of KiwiSport included:

- Swimming Sports – whole school participation
- Inter School Swimming Sports
- School Cross Country – whole school participation (held offsite)
- Inter School Cross Country
- School Netball Teams – Future Ferns Competition
- Inter School Soccer Competition – both boys and girls
- Rippa Rugby
- Cricket Training (external coaches)
- School Athletics Days

In addition to the activities above, KiwiSport funding enabled the school to:

- hire buses to safely transport large groups of students to sporting venues
- pay student entry fees for sporting events which breaks down the barriers for some student who are unable to participate for financial reasons

KiwiSport is valuable in funding these programmes for the tamariki of our school and providing an opportunity for all students to participate.



Kerikeri
Primary School

End of Year Data Analysis 2025

Te Mātaiaho - A Refreshed Curriculum



- **Ministry of Education (Update on the refresh of The New Zealand Curriculum, undated but accessible in 2024):** The refreshed curriculum framework, "Te Mātaiaho," "calls out our obligation to hold high expectations for ākonga learning and progress." This indicates a deliberate intent within the new curriculum to raise the bar for student achievement. (Source: Ministry of Education document)
- **Tāhūrangi (Ministry of Education platform, May 2025):** New progress descriptors for reporting on student achievement against the refreshed curriculum describe different levels, including "proficient" (meeting expectations for their year level) and "exceeding" (consistently demonstrating an advanced understanding of concepts, knowledge and skills for their year level). This structure implies clearer and potentially higher benchmarks for what it means to be "meeting expectations." (Source: Assessment and Reporting Guidance - Tāhūrangi)

Statement from the Ministry of Education to Support Schools with Reporting to Parents



As part of our focus on lifting student achievement we have introduced new, knowledge-rich and internationally-comparable curriculum this year for Maths in Years 0–8 and English in Years 0–6, and Te Reo Rangatira Years 0-6 and Pāngarau Years 0-8 wāhanga ako.

This means we are currently changing from the old to the new curriculum. We want to acknowledge that schools and kura will only have been using the new curricula from the start of 2025, which includes new teaching and assessment methods and content.

Because of this you could see a change in your child's progress or achievement compared to previous years which may be the result of changes in the curriculum expectations for your child's year level. If you have concerns or questions about your child's achievement, we strongly suggest you talk with your child's teacher or kaiako. They will also have used their own observations, classroom tasks and other tests to report on the progress your child is making.



2025 Changes

Our new Student Management System 'Hero' includes new default settings for achievement expectations (in most cases these are higher than in the previous curriculum)

The Refreshed Curriculum Scope and Sequence for goal setting and reporting






Teacher Informed Decisions (Overall Teacher Judgements) using the Refreshed Curriculum

Pr1me have updated their alignment with the NZ Curriculum

Adjusted our Reading criteria slightly in anticipation of upcoming iDeal Changes

E-asTTle alignment adjusted to the Refreshed Curriculum, adjusted again following Mid Year Analysis

KKPS Milestone Definitions

	Needs support	Greater than one year below expected grade level
	Towards	Within one year of expected grade level
	Proficient	Meeting the expected grade level
	Exceeding	Greater than six months above grade level
	Exceptional	Greater than one year above grade level

Whole School Writing Data

Ethnicity	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
MELAA	0%	27%	60%	13%	73%
Asian	8%	27%	59%	6%	65%
NZ European	10%	30%	54%	6%	60%
Māori	9%	35%	56%	2%	58%
Other	0%	50%	50%	0%	50%
Pasifika	25%	35%	35%	5%	40%
Total	9%	33%	53%	5%	60%

MELAA 14, Asian 66, NZ European 206, Māori 243, Pasifika 20, Other 2

Gender	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Female	6%	25%	61%	9%	66%
Male	11%	37%	49%	2%	51%

Female 265, Male 286

Year	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Year 0	0%	17%	83%	0%	83%
Year 1	2%	44%	54%	0%	54%
Year 2	9%	29%	61%	1%	62%
Year 3	11%	25%	55%	8%	59%
Year 4	15%	28%	52%	6%	57%
Year 5	12%	28%	51%	9%	59%
Year 6	8%	40%	43%	8%	52%
Total	9%	33%	53%	5%	60%

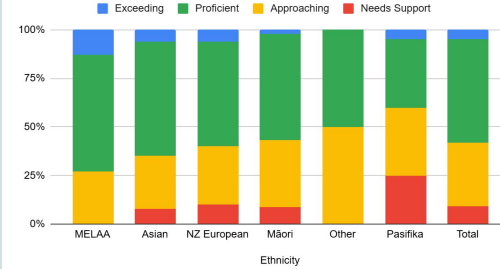
Table numbers are percentages

2025
End Year
60%

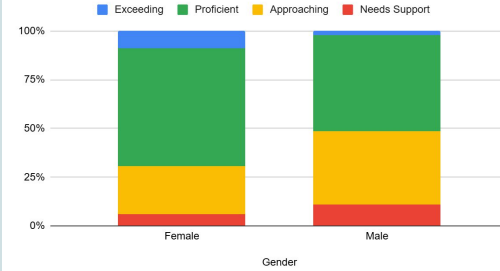
2025
Mid Year
50%

Started at
KKPS
64%

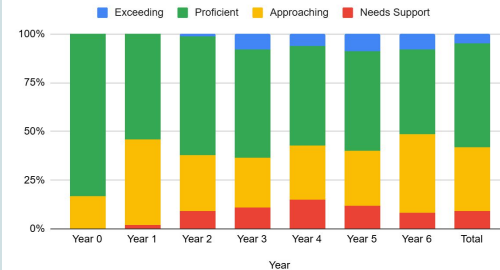
Whole School Writing Data by Ethnicity



Whole School Writing Data by Gender



Whole School Writing Data by Year Level



Rates of Progress in Writing

The refreshed curriculum describes expected outcomes at each year level. We have created 4 progress points across the year; 'early, developing, progressing and end'. It is expected that a student will achieve 2 progress points between mid year and end of year.

In 2025, 82% of students made measurable progress and 74% reached our expected achievement rate.

This result was consistent across both Māori and NZ European groups.

This suggests that the tighter moderation practises we implemented throughout 2025 have improved the way in which teachers are tracking students' progress in writing.

Whole School Writing Trends

Gender Gap

Female students (66% Proficient and Above) significantly outperform Male students (51% Proficient and Above)

Male Underperformance: Nearly half of all Male students (49%) are assessed as 'Approaching' or 'Needs support'.

Pasifika Group

Pasifika students show the lowest overall success rate, with only 40% achieving Proficient and Above (50% for those who started at KKPS). We have 21 Pasifika students at KKPS and of these 11 are enrolled in ESOL programmes and 11 started their schooling at KKPS.

Māori Students

While the overall achievement rate for Māori students (56%) is below the school average, their performance trend improves over time. The difference in achievement rate does not reach statistical significance. It is also pleasing to note that while there is a low starting point for Māori achievement at or above expectation (37% in Year 1) by Year 6, Māori are performing 62% at or above expectation. This rate exceeds the whole school percentage of 58% and the Year 6 total (52%) by 10% points.

Writing Summary

Our data provides an encouraging picture of strong foundational achievement and sustained success in several key areas, while clearly outlining where we must focus our efforts to ensure equitable outcomes for every student.

Areas of Success

- Our Female students consistently achieve high levels of writing proficiency, demonstrating effective instructional practices that should be shared across the school.
- Asian and MELAA students maintain performance significantly above the school average, providing models of sustained success.
- Māori student progress shows a positive lift in the later years (End Year 6), indicating that targeted support can be highly effective.

Areas for Strategic Focus

- We must address the persistent 33% percentage point gender gap that sees a large proportion of Male students falling into the 'Approaching' category in senior years.
- We recognise the challenges faced by our Pasifika students, many of whom enter our school in later years as English Language Learners (ELLs). Their lower achievement rates are a reflection of the transition challenge, and this group requires immediate, intensive, and culturally responsive language and literacy intervention.
- A significant drop in overall student proficiency by End Year 6 (52% Proficient and Above) signals a need to review and strengthen our Year 5/6 writing curriculum to ensure all students are meeting curriculum expectations before transitioning to high school.

Conclusion: We are committed to building on the strengths observed in our high-performing groups to implement evidence-based strategies that accelerate the progress of our most vulnerable learners.

Whole School Mathematics Data

Ethnicity	Needs support	Approaching	Proficient	Exceeding	Proficient/Exceeding
MELAA	0%	20%	73%	7%	80%
Māori	9%	28%	60%	3%	65%
European/Pākehā	6%	29%	60%	5%	64%
Asian	8%	28%	52%	13%	63%
Pasifika	20%	25%	45%	10%	55%
Other	33%	33%	33%	0%	33%
Total	8%	28%	59%	5%	64%

MELAA 14, Asian 66, NZ European 206, Māori 243, Pasifika 20, Other 2

Gender	Needs support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Female	7%	28%	60%	5%	64%
Male	9%	27%	57%	6%	64%

Female 265, Male 286

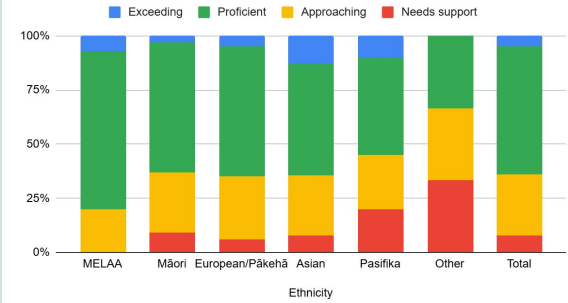
Year Level	Needs support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Year 0	0%	13%	87%	0%	87%
Year 1	0%	20%	78%	2%	80%
Year 2	6%	28%	66%	0%	73%
Year 3	10%	27%	52%	10%	66%
Year 4	8%	36%	48%	8%	63%
Year 5	9%	19%	64%	9%	56%
Year 6	18%	41%	36%	6%	41%

2025
End Year
64%

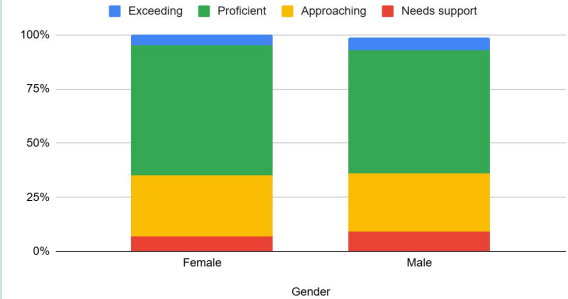
2025
Mid Year
67%

Started at
KKPS
72%

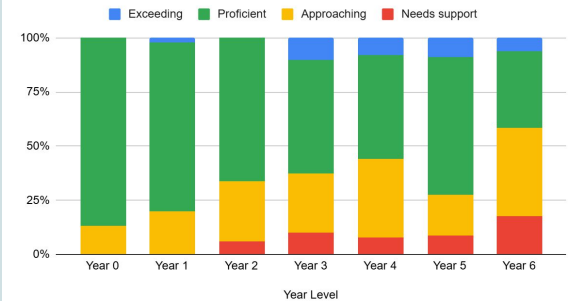
Whole School Mathematics Data by Ethnicity



Whole School Mathematics Data by Gender



Whole School Mathematics Data by Year Level



Rates of Progress in Mathematics

The refreshed curriculum describes expected outcomes at each year level. We have created 4 progress points across the year; 'early, developing, progressing and end'. It is expected that a student will achieve 2 progress points between mid year and end of year.

In 2025, 82% of students made measurable progress and 71% reached our expected progress rate.

This result was consistent across both Māori and NZ European groups.

Whole School Mathematics Trends

Gender equity

Female students are only slightly outperforming male students by 0.74% showing that our gender groups are achieving equitably

Pasifika Group

The Pasifika group shows a clear equity gap, with only 55% achieving at or above the Proficient level. This is significantly lower than the All students average of 63%

Māori Students

There is a slight percentage difference between Māori and NZ European students of 1.8% which is not statistically significant. In 2024 the difference between these two groups was 3% and in 2023 it was 9% showing that overtime we are closing the achievement gap between Māori and NZ European students. However, Māori students have a higher rate of students in the 'Needs support' category (9% compared to 6% for NZ European).

Year 6 Students

The lowest achievement rate is in Year 6, where only 41% of students are assessed as Proficient or higher. This indicates an area of concern for the transition or curriculum at this level but is reflective of recent curriculum and assessment norm changes which have elevated the expectation level for Year 6.

Mathematics Summary

Our overall student achievement in mathematics shows promise, with 64% of students currently operating at the Proficient level or higher.

Our data reveals two key areas where we can significantly strengthen our programs to ensure consistent success for every learner: addressing the progression of achievement through year levels and closing existing equity gaps.

The data encourages us to strategically focus on curriculum alignment and support in Years 4-6 to strengthen progression, and to implement specific, high-impact strategies to uplift our Pasifika and Māori learners who are currently in the 'Needs support' category.

Whole School Reading Data

Ethnicity	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Māori	9%	26%	57%	7%	65%
Pasifika	30%	30%	35%	5%	40%
Asian	12%	20%	56%	10%	68%
MELAA	0%	13%	60%	26%	87%
NZ European	10%	19%	54%	16%	70%
Other	0%	0%	100%	0%	100%
All Students	10%	22%	55%	12%	68%

MELAA 14, Asian 66, NZ European 206, Māori 243, Pasifika 20, Other 2

Gender	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Female	8%	21%	58%	13%	71%
Male	13%	23%	54%	11%	65%

Female 265, Male 286

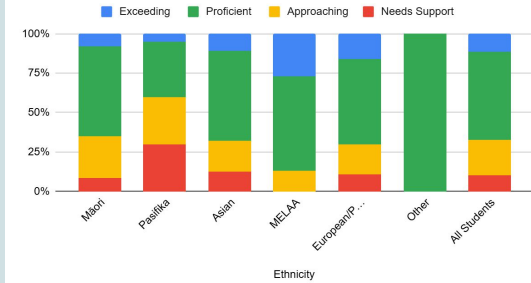
Year Level	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Year 0	0%	22%	78%	0%	78%
Year 1	2%	34%	64%	0%	64%
Year 2	11%	22%	60%	7%	67%
Year 3	20%	19%	45%	16%	61%
Year 4	14%	14%	60%	11%	71%
Year 5	6%	20%	49%	26%	74%
Year 6	11%	26%	48%	16%	64%

2025
End Year
68%

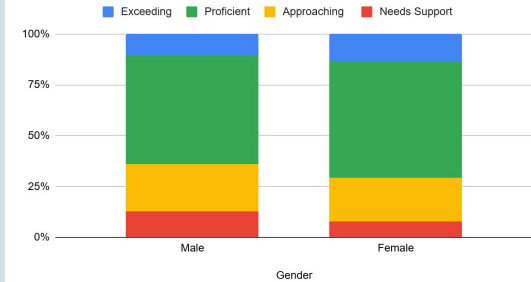
2025
Mid Year
61%

Started at
KKPS
72%

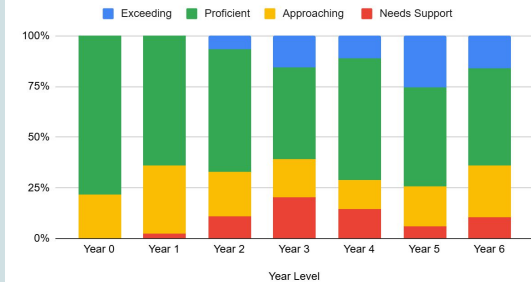
Whole School Reading Data by Ethnicity



Whole School Reading Data by Gender



Whole School Reading Data by Year Level



Rates of Progress in Reading

The refreshed curriculum describes expected outcomes at each year level. We have created 4 progress points across the year; 'early, developing, progressing and end'. It is expected that a student will achieve 2 progress points between mid year and end of year.

In 2025, 80% of students made measurable progress and 68% reached our expected achievement rate.

This result was consistent across both Māori and NZ European groups.

Whole School Reading Trends

Gender Gap

Female Students: 71% are Proficient or Above. Male Students: 64% are Proficient or Above.

The gap is 6.8 percentage points in overall proficiency favoring females. Male students are also more likely to be in the highest-needs category (13% are in 'Needs Support' compared to 8% of females).

This disparity echoes both National and Internationally recorded differences in female and male performance in literacy.

Pasifika Group

Pasifika students show the greatest need for support, with the lowest overall proficiency rate: only 40% are Proficient or Above. This means a large majority (60%) are achieving Below Proficient.

Māori Students

Māori students (65% Proficient or Above) is below the NZ European average of 70%. However, it is extremely pleasing to note that this difference has dropped significantly from the 13% achievement difference noted at the end of 2024.

Year 3 Students

Achievement significantly dips at Year 3 (61% Proficient or Above), this trend is likely reflective of recent curriculum changes and adjustments made to our e-Astle assessment norms (Year 3 was moved from <2B to 2B).

Reading Summary

Two-thirds (67%) of all students are achieving at or above the expected level in Reading, yet the one-third (33%) who are Below Proficient highlights critical equity challenges. The most significant gaps are seen in our Pasifika students, who have the lowest overall proficiency (40% Proficient or Above), and a widespread 6.8 percentage point disparity favoring female students, aligning with both national and global trends in male literacy underachievement.

Our achievement results are strong but we need to consider how we are catering to our Pasifika students, and in particular, those who have been identified as ELL.

Teachers will need to consider text selection and instructional practises which have been reliably shown to increase boys engagement in Reading.

Our Year 3 students will remain a target group as they move into Year 4 so that we can ensure accelerated progress for these students.

Te Whakaturanga Mathematics Data

Ethnicity	Needs support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Asian	0%	0%	75%	25%	100%
NZ European	0%	7%	82%	11%	93%
MELAA	0%	0%	100%	0%	100%
Māori	8%	20%	68%	4%	72%
Pasifika	33%	33%	33%	0%	33%
Other	0%	0%	100%	0%	100%
Total	7%	17%	70%	6%	76%

2025
End Year
76%

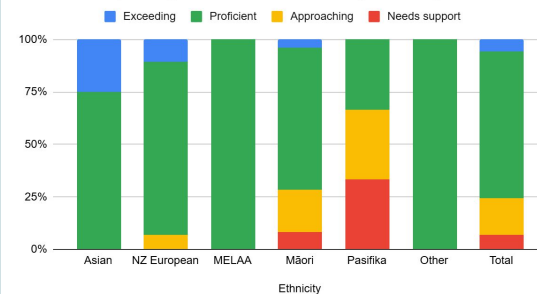
MELAA 2, Asian 4, NZ European 28, Māori 123, Pasifika 3

Gender	Needs support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Female	6%	17%	71%	6%	77%
Male	7%	18%	70%	5%	75%

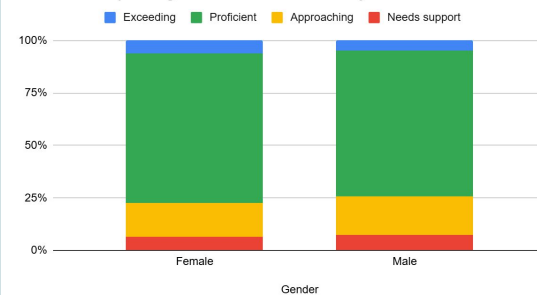
Female 79, Male 82

Year Level	Needs support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Year 0	50%	50%	0%	0%	0%
Year 1	13%	30%	57%	0%	57%
Year 2	5%	18%	77%	0%	78%
Year 3	8%	24%	48%	20%	68%
Year 4	4%	15%	73%	8%	81%
Year 5	16%	4%	84%	0%	84%
Year 6	11%	11%	67%	11%	78%

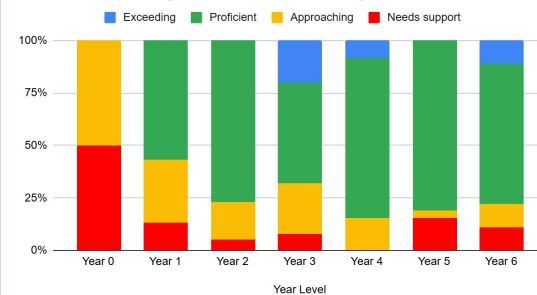
Te Whakaturanga Mathematics Data by Ethnicity



Te Whakaturanga Mathematics Data by Gender



Te Whakaturanga Mathematics Data by Year Level



Te Whakaturanga Writing Data

Ethnicity	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Māori	6%	27%	62%	5%	64%
Pasifika	66%	0%	33%	0%	33%
Asian	0%	25%	50%	25%	25%
MELAA	0%	0%	50%	50%	100%
NZ European	0%	14%	64%	21%	85%
Other	0%	0%	100%	0%	100%
Total	6%	26%	60%	8%	71%

MELAA 2, Asian 4, NZ European 28, Māori 123, Pasifika 3

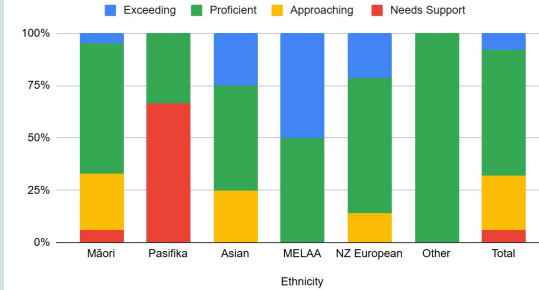
Gender	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Male	7%	32%	59%	2%	61%
Female	5%	15%	65%	15%	80%

Female 79, Male 82

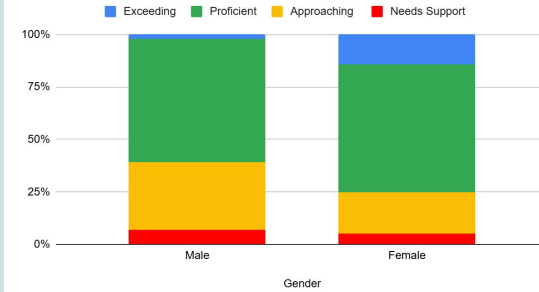
Year Level	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Year 0	0%	75%	25%	0%	25%
Year 1	0%	48%	52%	0%	52%
Year 2	8%	23%	68%	3%	71%
Year 3	12%	24%	44%	20%	64%
Year 4	8%	15%	77%	0%	77%
Year 5	0%	12%	68%	20%	88%
Year 6	11%	11%	61%	17%	78%

2025
End Year
71%

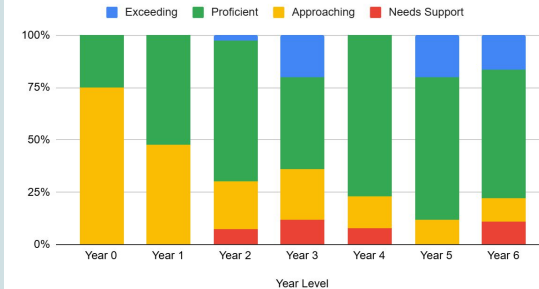
Te Whakaturanga Writing Data by Ethnicity



Te Whakaturanga Writing Data by Gender



Te Whakaturanga Writing Data by Year Level



Te Whakaturanga Reading Data

Ethnicity	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Māori	8%	24%	58%	10%	68%
Pasifika	33%	68%	0%	0%	0%
Asian	0%	25%	50%	25%	75%
MELAA	0%	0%	50%	50%	100%
NZ European	0%	14%	46%	39%	86%
Total	7%	23%	55%	16%	70%

2025
End Year
70%

MELAA 2, Asian 4, NZ European 28, Māori 123, Pasifika 3

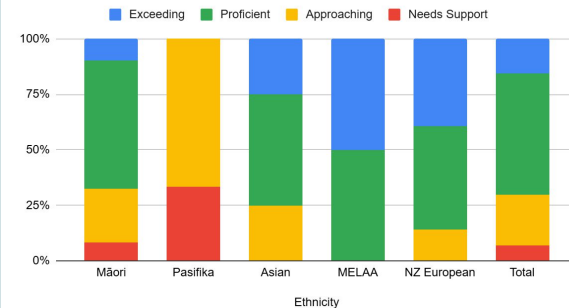
Gender	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Female	3%	25%	53%	19%	72%
Male	11%	21%	56%	12%	68%

Female 79, Male 82

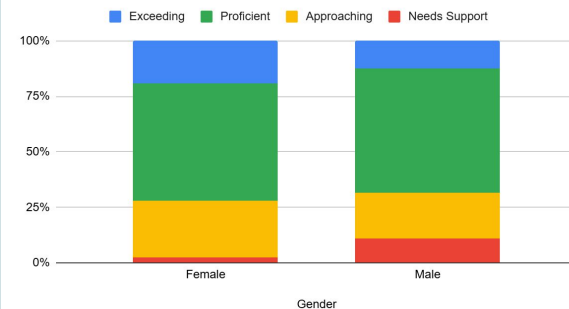
Year Level	Needs Support	Approaching	Proficient	Exceeding	Proficient/Exceeding
Year 0		100%			0%
Year 1	0%	43%	57%	0%	57%
Year 2	10%	13%	70%	8%	78%
Year 3	20%	24%	20%	36%	56%
Year 4	4%	19%	69%	8%	77%
Year 5	0%	16%	56%	28%	84%
Year 6	6%	17%	56%	22%	78%

Table numbers are percentages

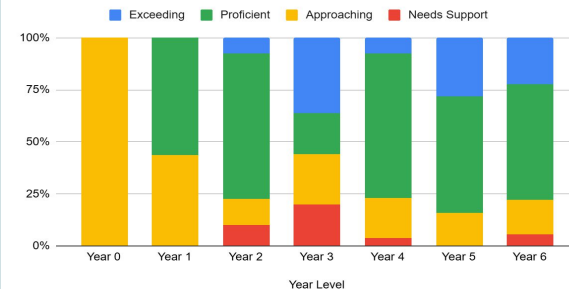
Te Whakaturanga Reading Data by Ethnicity



Te Whakaturanga Reading Data by Gender



Te Whakaturanga Data by Year Level





Statement of Variance 2025

Strategic Goal 1: *Learners at the centre: Pastoral care of our tamariki, kaiako and whānau*

1.1: Prioritise the hauora, wellbeing and safety of our tamariki, kaiako and whānau through ensuring our KORU values are at the core of what we do

1.2: Create a vibrant kura environment that represents our vision, values and our community

Annual Target Goals:

1.1:

Consistent use of resources and language around feelings is being used across the school

90% satisfaction about feeling positive in our school community

Initiatives:	What did we achieve? Evidence	Reasons for any differences:	Where to next?
--------------	----------------------------------	------------------------------	----------------

1.1
Re-introduce and roll out
Think and Be Me across the
school

We successfully coordinated the school-wide reintroduction of the Think and Be Me programme, with the primary objective of fostering social and emotional wellbeing across all year levels. As part of our commitment to continuous improvement, we actively sought and reviewed feedback from our student body following the rollout.

The response, particularly from our senior cohort, indicated a significant disconnect; students reported that the material felt too juvenile and did not resonate with their current age group. Valuing this student voice, leadership proactively scheduled a consultation with the *Think and Be Me* facilitators. During this meeting, we constructively shared our observations and engaged in a collaborative discussion regarding potential structural changes to the programme to better align with the evolving developmental needs of our older children.

The variance between our expected outcomes and the students' actual engagement stems from the inherent structural design of the programme. Our analysis identified several key factors:

- Lack of Differentiated Progression: Because we have utilised the programme for several years, its lack of year-level-specific modules has become a distinct disadvantage.
- Content Fatigue: As students advance through the school, they experience significant repetition. By the time they reach Year 6, they have been exposed to the same core concepts and activities multiple times.
- Stagnant Complexity: While the foundational principles of the programme remain highly relevant in concept, the complexity and situational context of the lessons do not mature alongside the students.

Ultimately, for a social and emotional learning framework to be successful, it must evolve in tandem with the cognitive and social development of the children. A one-size-fits-all approach has proven ineffective

Acknowledging the limitations of our previous approach, we conducted a comprehensive investigation into alternative, evidence-based social and emotional regulation programmes.

After evaluating a range of options against our school's specific needs, we have resolved to transition to the Second Step programme. This internationally recognised framework was selected for the following reasons:

- Targeted Direct Instruction: It provides a distinct, structured curriculum uniquely tailored to every individual year level.
- Developmental Alignment: The content guarantees that lessons remain fresh, engaging, and appropriately challenging as students mature.
- Global Reputation: It is a proven system utilised successfully in schools around

<p>Carry out a wellbeing survey on children and staff</p>	<p>This period marked a significant milestone for our school's pastoral care and staff development, as we transitioned away from the standardised NZCER wellbeing surveys. For the first time, we successfully designed and implemented our own bespoke surveys, customised specifically for our staff and individually tailored to each student year group.</p> <p>Overall, the sentiment captured in both the staff and student responses was overwhelmingly positive.</p> <p>Key Findings:</p> <ul style="list-style-type: none"> ● Student Highlights: Mathematics was consistently identified as the most popular curriculum area across the year groups. Outside of academics, playing and socialising with friends was a 	<p>long-term, continuous use.</p> <p>The positive reception and high quality of the data can be attributed to the streamlined design of our custom surveys. By intentionally creating a shorter, more focused questionnaire compared to the lengthy NZCER format, we effectively eliminated survey fatigue. This concise approach respected the time of our staff and students, resulting in a highly positive reception and authentic, thoughtful responses from both cohorts.</p>	<p>the world.</p> <p>We have finalised the purchase of the <i>Second Step</i> resources and are currently preparing our staff for its integration. The new programme will officially launch across the school at the beginning of Term 1, 2026.</p> <p>The success of this initiative has clearly demonstrated the immense value of conducting our own surveys. The localised data provides us with direct, actionable insights that reflect our unique school environment. To build on this momentum, we have outlined the following next steps:</p> <ul style="list-style-type: none"> ● Termly Pulse Checks: We will implement short, termly "pulse" surveys for both staff and children. This will allow us to continuously monitor the atmosphere and wellbeing of the school in real-time.
---	--	---	---

	<p>major highlight.</p> <ul style="list-style-type: none"> ● Student Feedback: A recurring theme in the student feedback was a desire for longer break times. ● Staff Insights: Staff reported feeling a strong sense of support within the school environment. They also provided constructive, actionable feedback, specifically sharing ideas on how to optimise workspaces to make them more suitable and accommodating during Classroom Release Time (CRT). 		<ul style="list-style-type: none"> ● Teacher Empowerment: We will share the collected student data directly with the respective year-level teachers. Giving teachers the opportunity to review and analyse this data will empower them to make informed, empathetic decisions tailored to the specific needs of their cohorts.
--	--	--	---

<p>Strategic Goal 2: <i>Barrier Free Access: Noticing, recognising and responding to the needs across our school</i></p>			
<p>2.2 Support programmes in place, responding to identified needs</p>			
<p>Annual Target Goals: 2.1: 80% of children on the programme will be where they should be at the end of the year.</p>			
<p>Actions</p>	<p>What did we achieve?</p>	<p>Reasons for any differences:</p>	<p>Where to next?</p>

2.2

Implement a structured literacy intervention programme

This year, we successfully launched a structured literacy intervention programme targeting Tier 2 learners within the Junior syndicate. To ensure the delivery of high-quality, evidence-based instruction, our intervention teacher completed comprehensive specialist training. Additionally, the school invested in a premium subscription to the *IdeaL* platform, equipping our Intervention Teacher with specialised, targeted resources to use directly with the students.

Despite unforeseen challenges, the programme yielded positive outcomes: by the end of the academic year, an encouraging 64% of participating students achieved their expected literacy milestones.

The variance in student achievement and the 36% of learners who did not meet end-of-year expectations can be attributed to several compounding factors and disruptions:

- **Staffing Continuity:** Our specially trained intervention teacher required unexpected medical leave midway through the year. Because the initial prognosis suggested a brief absence, a replacement was not immediately appointed to maintain programme continuity. When the medical leave was extended to encompass nearly half the school year, a relief teacher was secured. However, this educator had not yet completed the requisite structured literacy training, which impacted the fidelity of the specialist instruction.
- **Student Transiency:** The cohort experienced fluctuations due to transiency, with several students moving out of the district. While this allowed us to onboard new learners who required support, the fragmented instruction time for these late additions naturally affected overall achievement data.
- **Absenteeism:** Despite clearly

Looking ahead to 2026, we are fully committed to continuing the structured literacy intervention programme. To maximise its efficacy and ensure a stronger return on our instructional investment, we will implement the following:

- **Specialist Instruction:** The programme will be spearheaded by our original, specialist-trained teacher to ensure the content is delivered with absolute fidelity.
- **Strict Attendance Policy:** We will introduce a formalised attendance requirement. To retain a placement in the intervention programme, students must maintain an attendance rate of 80% or higher. This expectation

		communicating to parents and caregivers the critical link between consistent attendance and literacy progress at the programme's onset, chronic absenteeism remained a significant hurdle for several participating students.	will be clearly outlined and agreed upon with parents prior to enrollment to ensure shared accountability for the child's learning journey.
--	--	---	---

Strategic Goal 3: *Quality Teaching and Leadership: Engaging in evidence based practices to advance our tamariki*

3.2 Empower staff to implement our school curriculum

Annual Target Goal:

3.2: Teachers are confident with using both curriculum documents

Actions	What did we achieve?	Reasons for any differences:	Where to next?
---------	----------------------	------------------------------	----------------

3.2:
Explore and implement both the revised Maths and English curricula

This year, the Deputy Principal and I actively engaged in Professional Learning and Development (PLD) provided by the Ministry of Education to prepare for the revised English and Mathematics curricula. A key highlight was our attendance at the Curriculum Roadshow in Auckland, which provided crucial insights into the pedagogical impetus driving these national changes. We found this exceptionally beneficial and successfully leveraged these learnings to facilitate initial PLD sessions with our teaching staff later in the year.

However, the draft curricula underwent multiple iterations throughout the year, and the final, finalised versions of both the English and Mathematics documents were not officially released until late October. Consequently, our ability to explore the specific curriculum changes in depth with our staff was inherently limited by these external time constraints.

By the end of the academic year, staff had not yet developed a complete understanding of the finalised curricula. This variance from our initial implementation goals was driven by several key factors:

- **Delayed Finalisation:** The late October release of the final curriculum documents severely restricted the time available to unpack the content with staff before the year's end.
- **Significant Pedagogical Shifts:** The new curriculum requires teaching approaches that, while highly effective, represent a substantial departure from current classroom practices. Thoroughly exploring these shifts with staff and meaningfully breaking down what constitutes effective practice requires significant, dedicated time.
- **Leadership Processing Time:** As a leadership team, we are also working to fully comprehend the magnitude of these pedagogical changes. We have needed time to internalise these shifts to ensure we can purposefully design and develop a robust PLD scope

To ensure a successful and sustainable rollout of the revised curricula, our strategic focus for the upcoming year will center on aligning our teaching practices with evidence-based pedagogy. Our next steps include:

- **Implementing Targeted PLD:** We will roll out a comprehensive scope and sequence for staff PLD focused heavily on explicit teaching methodologies and the Science of Learning.
- **Developing an Instructional Playbook:** We will collaboratively develop and implement our school's own "Instructional Playbook." This foundational document will detail our agreed-upon explicit teaching practices.
- **Ensuring School-Wide Consistency:** By embedding the Instructional Playbook into our daily practice, we aim to establish and maintain a highly consistent, cohesive approach to teaching

		and sequence for the upcoming year.	and learning in both literacy and mathematics across the entire school.
--	--	-------------------------------------	---