



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 3391

Principal: Hannah Simpson

School Address: 19 Torquay Street, Esplanade, Kaikoura, 7300

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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

KAIKŌURA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Kaikōura 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.

James Bishop

Full Name of Presiding Member

Signed by:
James Bishop
7AC38BED8333EEFF

Signature of Presiding Member

Hannah Simpson

Full Name of Principal

Signed by:
Hannah Simpson
D056DC1F11451AA2

Signature of Principal

27 May 2026

Date:

27 May 2026

Date:

Kaikōura Primary School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
James Bishop	Presiding Member	Elected	Aug 2028
Hannah Simpson	Principal	ex Officio	
Moana Manawatu	Parent Representative	Elected	Aug 2028
Rebecca Manawatu	Runanga Representative	Elected	Aug 2028
Rebecca Hunt	Parent Representative	Elected	Aug 2028
Petra Jellyman	Community Representative	Elected	Aug 2028
Renee Davis	Parent Representative	Selected	Aug 2028
Nick Plant	Staff Representative	Elected	Aug 2028
Vicki Gulleford	Presiding Member	Elected	Jul 2025
Leanne Taylor	Parent Representative	Elected	Jul 2025
Kelly Addis	Staff Representative	Elected	Jul 2025

Kaikōura 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	1,842,642	1,449,445	1,801,331
Locally Raised Funds	3	69,866	51,250	56,329
Interest		13,058	12,000	27,264
Total Revenue		1,925,566	1,512,695	1,884,924
Expense				
Locally Raised Funds	3	21,021	24,098	21,005
Learning Resources	4	1,213,918	956,587	1,152,825
Administration	5	131,327	104,963	108,664
Interest		975	-	1,184
Property	6	536,272	427,646	570,679
Loss on Disposal of Property, Plant and Equipment		5,668	-	-
Total Expense		1,909,181	1,513,294	1,854,357
Net Surplus / (Deficit) for the year		16,385	(599)	30,567
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		16,385	(599)	30,567

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

Kaikōura 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		886,660	886,660	843,506
Total comprehensive revenue and expense for the year		16,385	(599)	30,567
Contribution - Furniture and Equipment Grant		-	-	3,804
Contribution - Te Mana Tūhono		-	-	8,783
Equity at 31 December		903,045	886,061	886,660
Accumulated comprehensive revenue and expense		903,045	886,061	886,660
Equity at 31 December		903,045	886,061	886,660

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.

Kaikōura 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	557,046	726,020	689,960
Accounts Receivable	8	103,568	96,044	96,044
GST Receivable		6,533	-	-
Prepayments		37,244	7,920	7,920
Inventories	9	3,448	4,459	4,459
Investments	10	-	91,206	91,206
Funds Receivable for Capital Works Projects	16	165	-	-
		<u>708,004</u>	<u>925,649</u>	<u>889,589</u>
Current Liabilities				
GST Payable		-	5,360	5,360
Accounts Payable	12	148,952	254,839	254,839
Revenue Received in Advance	13	10,839	210	210
Provision for Cyclical Maintenance	14	5,519	1,360	-
Finance Lease Liability	15	4,297	6,592	6,592
Funds held for Capital Works Projects	16	1,189	84,169	84,169
Funds Held on Behalf of the RTLit Cluster	17	33,010	28,891	28,891
		<u>203,806</u>	<u>381,421</u>	<u>380,061</u>
Working Capital Surplus		504,198	544,228	509,528
Non-current Assets				
Property, Plant and Equipment	11	469,183	447,813	465,813
		<u>469,183</u>	<u>447,813</u>	<u>465,813</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	65,551	103,333	86,034
Finance Lease Liability	15	4,785	2,647	2,647
		<u>70,336</u>	<u>105,980</u>	<u>88,681</u>
Net Assets		<u>903,045</u>	<u>886,061</u>	<u>886,660</u>
Equity		<u>903,045</u>	<u>886,061</u>	<u>886,660</u>

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

Kaikōura Primary School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		443,765	374,405	409,073
Locally Raised Funds		74,336	51,250	51,239
Goods and Services Tax (net)		(11,893)	-	9,130
Payments to Employees		(275,569)	(227,923)	(287,445)
Payments to Suppliers		(216,476)	(173,672)	(127,559)
Interest Paid		(975)	-	(1,184)
Interest Received		15,406	12,000	26,939
Net cash from Operating Activities		28,594	36,060	80,193
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(41,434)	-	(16,252)
Proceeds from Sale of Investments		91,206	-	253,136
Net cash from Investing Activities		49,772	-	236,884
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,804
Finance Lease Payments		(5,567)	-	(5,843)
Funds Administered on Behalf of Other Parties		(205,713)	-	179,033
Net cash (to)/from Financing Activities		(211,280)	-	176,994
Net (decrease)/increase in cash and cash equivalents		(132,914)	36,060	494,071
Cash and cash equivalents at the beginning of the year	7	689,960	689,960	195,889
Cash and cash equivalents at the end of the year	7	557,046	726,020	689,960

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.

Kaikōura Primary School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity

Kaikōura 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.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Operating Lease Payments

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

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Inventories

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

1.9. Investments

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

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-40 years
Furniture and Equipment	10-20 years
Information and Communication Technology	2-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

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

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

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

1.12. Accounts Payable

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

1.13. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.14. Revenue Received in Advance

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

1.15. Funds held for Capital Works

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

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

1.16. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

1.17. Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.18. Financial Instruments

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

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

1.19. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.20. Budget Figures

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

1.21. 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	442,029	377,405	416,764
Teachers' Salaries Grants	985,661	766,215	910,884
Use of Land and Buildings Grants	414,952	305,825	473,683
	<u>1,842,642</u>	<u>1,449,445</u>	<u>1,801,331</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	28,512	17,050	16,910
Trading	5,757	7,000	3,900
Fundraising and Community Grants	29	1,000	3,017
Other Revenue	35,568	26,200	32,502
	<u>69,866</u>	<u>51,250</u>	<u>56,329</u>
Expense			
Extra Curricular Activities Costs	3,569	5,500	4,167
Trading	7,747	7,000	7,466
Other Locally Raised Funds Expenditure	9,705	11,598	9,372
	<u>21,021</u>	<u>24,098</u>	<u>21,005</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>48,845</u>	<u>27,152</u>	<u>35,324</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	34,551	61,131	41,112
Employee Benefits - Salaries	1,138,737	875,538	1,077,152
Staff Development	548	1,918	2,792
Depreciation	40,082	18,000	31,769
	<u>1,213,918</u>	<u>956,587</u>	<u>1,152,825</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	11,046	3,300	8,168
Board Fees and Expenses	4,832	8,704	2,682
Operating Leases	-	1,800	-
Other Administration Expenses	23,367	25,318	20,998
Employee Benefits - Salaries	88,542	60,600	71,665
Insurance	-	1,326	1,746
Service Providers, Contractors and Consultancy	3,540	3,915	3,405
	<u>131,327</u>	<u>104,963</u>	<u>108,664</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cyclical Maintenance	(8,484)	18,659	-
Heat, Light and Water	10,787	7,500	7,502
Rates	9,292	6,300	5,839
Repairs and Maintenance	1,787	2,412	2,211
Use of Land and Buildings	414,952	305,825	473,683
Employee Benefits - Salaries	60,045	61,000	54,670
Other Property Expenses	47,893	25,950	26,774
	<u>536,272</u>	<u>427,646</u>	<u>570,679</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	181,824	455,899	419,839
Short-term Bank Deposits	375,222	270,121	270,121
Cash and cash equivalents for Statement of Cash Flows	<u>557,046</u>	<u>726,020</u>	<u>689,960</u>

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

Of the \$557,046 Cash and Cash Equivalents, \$45,038 is subject to restrictions for the following reasons:

- \$9,562 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.
- \$1,189 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 16.
- \$1,277 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 13.
- \$33,010 is held by the School on behalf of the RTLit cluster. See note 17 for details of the revenue and expenditure of the cluster.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	422	4,455	4,455
Receivables from the Ministry of Education	8,103	5,553	5,553
Interest Receivable	419	2,767	2,767
Teacher Salaries Grant Receivable	94,624	83,269	83,269
	<u>103,568</u>	<u>96,044</u>	<u>96,044</u>
Receivables from Exchange Transactions	841	7,222	7,222
Receivables from Non-Exchange Transactions	102,727	88,822	88,822
	<u>103,568</u>	<u>96,044</u>	<u>96,044</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	3,448	4,459	4,459
	<u>3,448</u>	<u>4,459</u>	<u>4,459</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	-	91,206	91,206
Total Investments	-	91,206	91,206

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Building Improvements	365,171	5,720	(4,920)	-	(10,634)	355,337
Furniture and Equipment	64,996	14,893	(115)	-	(9,201)	70,573
Information and Communication Technology	21,960	20,821	(633)	-	(12,208)	29,940
Leased Assets	8,654	7,686	-	-	(7,410)	8,930
Library Resources	5,032	-	-	-	(629)	4,403
	465,813	49,120	(5,668)	-	(40,082)	469,183

The net carrying value of furniture and equipment held under a finance lease is \$8,930 (2024: \$8,654)

Restrictions

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

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Building Improvements	485,161	(129,824)	355,337	486,276	(121,105)	365,171
Furniture and Equipment	182,281	(111,708)	70,573	173,486	(108,490)	64,996
Information and Communication Technology	73,596	(43,656)	29,940	105,634	(83,674)	21,960
Leased Assets	15,007	(6,077)	8,930	31,731	(23,077)	8,654
Library Resources	62,007	(57,604)	4,403	62,005	(56,973)	5,032
Balance at 31 December	818,052	(348,869)	469,183	859,132	(393,319)	465,813

12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	5,315	148,529	148,529
Accruals	8,846	5,968	5,968
Banking Staffing Overuse	849	3,000	3,000
Employee Entitlements - Salaries	123,441	88,033	88,033
Employee Entitlements - Leave Accrual	10,501	9,309	9,309
	148,952	254,839	254,839
Payables for Exchange Transactions	148,952	254,839	254,839
	148,952	254,839	254,839

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	9,562	-	-
Other Revenue in Advance	1,277	210	210
	10,839	210	210

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	86,034	86,034	86,034
Increase/(decrease) to the Provision During the Year	(8,484)	18,659	-
Use of the Provision During the Year	(6,480)	-	-
Provision at the End of the Year	<u>71,070</u>	<u>104,693</u>	<u>86,034</u>
Cyclical Maintenance - Current	5,519	1,360	-
Cyclical Maintenance - Non current	65,551	103,333	86,034
	<u>71,070</u>	<u>104,693</u>	<u>86,034</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan as prepared by a Ministry Engaged Consultant.

15. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	4,930	7,103	7,103
Later than One Year	5,295	2,792	2,792
Future Finance Charges	(1,143)	(656)	(656)
	<u>9,082</u>	<u>9,239</u>	<u>9,239</u>
Finance lease liability - Current	4,297	6,592	6,592
Finance lease liability - Non current	4,785	2,647	2,647
	<u>9,082</u>	<u>9,239</u>	<u>9,239</u>

Represented by:

16. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Pool Roof - 231636	70,329	70,049	(139,189)	-	1,189
Bike Shed/ Roof Replacement - 231637	13,840	-	(14,005)	-	(165)
Totals	<u>84,169</u>	<u>70,049</u>	<u>(153,194)</u>	<u>-</u>	<u>1,024</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	1,189
Funds Receivable from the Ministry of Education	(165)

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Pool Roof - 231636	3,202	492,777	(425,650)	-	70,329
Pouwhenua and signage for front entrance - 226368	1,078	-	(1,078)	-	-
Bike Shed/ Roof Replacement - 231637	30,827	-	(16,987)	-	13,840
Totals	<u>35,107</u>	<u>492,777</u>	<u>(443,715)</u>	<u>-</u>	<u>84,169</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	84,169
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17. Funds Held on Behalf of the RTLit Cluster

Kaikōura Primary School was the lead school and holds funds on behalf of the RTLit cluster, a group of schools funded by the Ministry of Education to share professional support. In 2025 the Ministry of Education advised that the RTLit program would be discontinued from January 2026. The remaining funds will be repaid to contributing schools.

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held at Beginning of the Year	28,891	28,891	25,607
Funds Received from Cluster Members	17,641	-	21,084
Funds Spent on Behalf of the Cluster	(13,522)	-	(17,800)
Funds Held at Year End	33,010	28,891	28,891

18. 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.

19. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,765	2,505
<i>Leadership Team</i>		
Remuneration	257,767	243,341
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	260,532	245,846

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

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130-140
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 -110	3.00	5.00
110 -120	2.00	-
	5.00	5.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$1,187 (2024: \$80,967) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Pool Roof - 231636	1,187
Total	1,187

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

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)

23. 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	557,046	726,020	689,960
Receivables	103,568	96,044	96,044
Investments - Term Deposits	-	91,206	91,206
Total financial assets measured at amortised cost	<u>660,614</u>	<u>913,270</u>	<u>877,210</u>

Financial liabilities measured at amortised cost

Payables	148,952	254,839	254,839
Funds Held for Capital Works	1,024	84,169	84,169
Funds Held for RTLit Cluster	33,010	28,891	28,891
Finance Leases	9,082	9,239	9,239
Total financial liabilities measured at amortised cost	<u>192,068</u>	<u>377,138</u>	<u>377,138</u>

24. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

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

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

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - 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 27 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

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

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

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

Independence

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

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



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



Statement of Variance

Progress Towards Targets

Strategic Goal 1: Maintain our unique, nurturing environment where everyone belongs

NELP Objective 1: Learners At The Centre

Annual Target: Our inclusive environment supports high expectations for learners' wellbeing, engagement and achievement

Expected Outcome: Sustained improvement in attendance, progress, achievement and well being for all learners

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<p>Continue to analyse and monitor achievement and well being information to inform programmes and teacher practice</p> <p>Monitor the impact of attendance strategies for effectiveness and adapt as necessary to improve regular attendance</p> <p>Collect and analyse student and whānau feedback to plan for and maintain an inclusive environment</p> <p>Build on effective communication strategies develop and sustain valued partnerships with parents and whānau that support learning and wellbeing.</p> <p>Review and refine reporting achievement and progress to whānau</p> <p>Ensure that all members of our community feel included including ESOL whānau</p> <p>Continues to empower everyone to take care of their own well being (Pause Breathe Smile)</p> <p>Ensure a safe environment for learning is a priority (PB4L/KPS WAY Values)</p>	<p>Multiple opportunities this year to develop relationships- meet the teacher BBQ, parent-teacher meetings, mihi whakatau, assemblies, school production, school cross country, family talent show, hosted district basketball and athletics.</p> <p>Shared understanding of high expectations related to achievement, structured programmes, achievement and attendance through staff meetings, parent meetings and the newsletter.</p> <p>Improved regular collection of student voice has informed planning. For example for PB4L.</p> <p>Focus on upstanders not bystanders schoolwide approach to bullying.</p>	<p>Updated annual Implementation Plan presented at each Board meeting.</p> <p>Newsletter website, social media.</p> <p>Board reports</p> <p>PB4L report</p>	<p>Move to the new NZ curriculum for mathematics and English. Reported mid-year and end of year to the new scope and sequence.</p> <p>A new reporting framework will come in 2026.</p>	<p>Te Tiriti o Waitangi - Maintain our commitment to inclusiveness and school values</p> <p>Attendance Management Plan in place to monitor and improve attendance</p> <p>Extra support provided for students who have missed learning due to absence</p> <p>Support for well being through Mana Ake and Pause, Breathe Smile programmes</p> <p>Review and refine systems that support the improvement in attendance</p> <p>Ensuring our environment is physically and emotionally safe using PP4L</p> <p>Build on effective communication strategies to further develop and sustain valued partnerships with parents and whānau that support learning and wellbeing.</p>



Statement of Variance

Progress Towards Targets

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Strategic Goal 2: Ensure excellent outcomes for all learners

NELP Objective 2: Barrier Free Access

Annual Target: Effective school-wide assessment systems in place that inform teaching practice and continue to increase successful outcomes for all learners

Expected Outcome: Sustained improvement in attendance, progress, achievement and well being for all learners

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<p>Review and refine the quality and validity of assessment to inform high-quality teaching and learning</p> <p>Build on and embed teacher content knowledge around assessment for learning and ensure consistent assessment language is developed and used by teachers</p> <p>Through a cycle of continuous improvement, teachers collaboratively plan and regularly monitor the effectiveness of teaching and learning on learner progress and achievement</p> <p>Regularly review and evaluate learner data to identify strategic priorities and make timely decisions for improvement at all levels</p> <p>Regularly review effectiveness of the supports in place for students (structured literacy, maths, gifted and talented, wellbeing and attendance)</p> <p>Focus on the implementation of the new maths and English</p>	<p>The new curriculum was implemented and supported by PLD for teachers.</p> <p>'Hour a day' monitored.</p> <p>Ensured BSLA was taught years 1-3, The Code year 4-6. Year 4-6 supported by PLD with Liz Kane.</p> <p>All tier 2 students (Y0-3) received support from our part-time structured literacy teacher.</p> <p>All tier 3 students received support from our Resource Teacher of Literacy.</p> <p>Assessment procedures, including assessment for learning, were refined and improved. PAT is used and the Phonics Check.</p> <p>OTJ practise was refined and improved through collaborative practice. NUMICON structured</p>	<p>Updated annual Implementation Plan presented at each Board meeting.</p> <p>Newsletter, website, social media.</p> <p>Board reports</p> <p>Achievement and attendance data</p>	<p>Measured approach to adopting changes. Prioritising the new curriculum and scope and sequence goals. We reported to the new curriculum mid and end of year. Great starting place for 2026.</p>	<p>Te Tiriti o Waitangi - student achievement is monitored through a cycle of continuous review and improvement</p> <p>Focus groups/students are identified, supported and monitored termly</p> <p>Ensure effective support is in place for learning and accelerated learning across the school (Reading/writing/oral language)</p> <p>Identify interventions to support our mathematics focus students in our junior school</p> <p>Continue to improve the delivery of structured approaches to learning</p> <p>Professional development that builds teaching capacity and improves outcomes for students</p> <p>Ensure overall teacher judgements are consistent throughout the school</p>



Statement of Variance

Progress Towards Targets

<p>curriculums as a priority action</p> <p>Focus on embedding structured approaches to teaching (BSLA, The Code, NUMICON) schoolwide</p>	<p>maths years 1-6.</p>			
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Strategic Goal 3: Develop leaders for the future

NELP Objective 3: Quality Teaching and Leadership

Annual Target: Give effect to Te Tiriti o Waitangi in all aspects of school life and decision making

Expected Outcome: Equitable outcome for all Maōri students

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<p>Prioritise professional growth and development, including te reo me ona tikanga Māori and te ao Māori, to support high-quality teaching and learning across the curriculum</p> <p>Use the Poutama Reo self-review tool to reflect and identify next steps to inform planning a progressive language strategy</p> <p>Expand our Tuakana Teina Programme to incorporate Māori forms of giftedness: kaitiakitanga, rangatiratanga, mātauranga, ngā mahi o rēhia, tikanga</p> <p>Ensure tikanga Māori and te reo Māori continue to be a central part of everyday life at school</p> <p>Prioritise the teaching of local pūrākau/stories and place based learning</p>	<p>Data shows that we continue to show sustained improvement in the achievement for or Māori students.</p>	<p>Updated annual Implementation Plan presented at each Board meeting. Newsletter, website, social media.</p> <p>Board reports</p> <p>New building developments - playground, pool</p> <p>Achievement data</p> <p>Attendance data</p>	<p>Structured teaching practises</p> <p>A continuous cycle of monitoring and reviewing student achievement</p> <p>Board funded TA</p> <p>Use of specialist teachers and staff to address student needs</p> <p>We did not review using the Poutama Reo self-review tool as the implementation of the new curriculum took up the time allocated to this.</p> <p>The implementation of the new curriculum</p>	<p>Te Tiriti o Waitangi - culturally responsive teaching practice is central to classroom and whole school programmes</p> <p>The New Curriculum for English and Maths is embedded</p> <p>Professional development for staff includes strengthening the delivery of learning in te reo Māori</p> <p>Good quality assessment and aromatawai information used to monitor and evaluate students' progress and achievement</p> <p>Ensure reporting practices align with new requirements</p> <p>Support the leadership</p>



Statement of Variance

Progress Towards Targets

<p>Regularly monitor the effectiveness of teaching and learning on the learner progress and achievement of our Māori students</p> <p>Ensure planning for the development of our outdoor and indoor spaces creates an equitable representation of Māori and non-Māori</p>			<p>also limited our time to review our local history delivery, this will be a priority for 2026.</p>	<p>development of staff</p> <p>Further develop opportunities to grow our students as leaders across the school</p>
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Strategic Goal 4: Provide educational opportunities that inspire creativity and innovation

NELP Objective 4: Future Of Learning And Work

Annual Target: Enrich teaching and learning programmes with local learning opportunities

Expected Outcome: A locally-centred curriculum that engages students in meaningful learning

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<p>Continue to develop the school's teaching and learning programmes to align with changes to the curriculum that maintain relevant local learning opportunities</p> <p>Make full use of the experts on our doorstep</p> <p>Seek out opportunities to bring science alive and promote science pathways</p> <p>Explore ways to broaden students' experiences with conservation and tourism on a local, national and global platform</p>	<p>We have used every opportunity to include local links to learning about history and the environment/ science in our curriculum including visitors, local stories and local trips.</p>	<p>Updated annual Implementation Plan presented at each Board meeting.</p> <p>Newsletter, website, social media.</p> <p>Board reports</p>	<p>It has been a challenge to balance this goal with the implementation of the new curriculum. It will be a priority for 2026 as we embed the new curriculum.</p>	<p>Te Tiriti o Waitangi - prioritise the learning of local stories</p> <p>Incorporate local expertise and knowledge into programmes</p> <p>Ensure students have the opportunity to learn outdoors and in our local environment</p> <p>Continue the development of outdoor learning spaces</p>



Statement of Variance

Progress Towards Targets

			Make regular links to real-world learning - local environment, nature, tourism
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Student Learning and Achievement Targets for Reading 2025

Annual Achievement Target:

- Implementation of effective assessment practices and structured literacy from Year 0-6

Expected Outcome:

- Systems allow all students to achieve highly and their needs to be met

Reading Annual Aim:

- To increase the percentage of students achieving at or above their expected curriculum levels in reading. To identify and accelerate the progress of those students (including priority students) who are not achieving at their expected curriculum level.

Reading Annual Targets:

1. *Set end 2024 (old curriculum)*
 - Overall 90% of our students will be achieving at or above their curriculum level outlined in the New Zealand Curriculum in reading by December 2025.
 - A focus on early boys reading years 0-3. A control group of 10 students will make accelerated progress with the aim of achieving their expected curriculum level or beyond by December 2025.
2. **Set from mid 2025 (based on the new curriculum)**
 - Overall 75% of our students will be at or above their expected curriculum level by the end of 2025.
 - A group of 11 Year 2 students and 8 Year 3 students will be supported to make accelerated progress, with the aim of achieving their expected curriculum level by the end of 2025.

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>These are the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Review and implement a robust Assessment Framework that details the clear purpose of assessment practices. Engage in relevant PLD. In particular regarding for	Analysis of school-wide reading data at the end of 2025 showed that Overall 75% students at or above expected curriculum level. Boys - 68% at or above expected curriculum level. Girls - 83% at or above expected curriculum level. Māori achievement - 67% at or above	Achievement data from HERO student management system. Assessment information	Mid 2025 we reported data aligned to the new curriculum, which we had been teaching from January 2025. The goals that were set at the end of 2024 were based on the old curriculum. The new	Structured literacy approach school-wide Focus students identified from data and monitored termly.



Statement of Variance

Progress Towards Targets

<p>Māori boys reading.</p> <p>Teams and teachers will develop specific actions to accelerate the learning of focus students.</p> <p>Leaders facilitate specific targets with teachers with a focus on impact and refinement of strategies through termly monitoring meetings.</p> <p>Structured Literacy approaches Year 0 to 6.</p> <p>Host whānau hui and invite whānau to input into school wide actions for our Māori learners. Share and discuss targets.</p> <p>Host Parent/Caregiver information evenings and learning opportunities for whānau to learn more about structured literacy.</p>	<p>expected curriculum level.</p> <p><u>Year 1</u> 70% at or above expected curriculum level <u>Year 2</u> 71% at or above expected curriculum level <u>Year 3</u> 69% at or above expected curriculum level <u>Year 4</u> 78% at or above expected curriculum level <u>Year 5</u> 80% at or above expected curriculum level <u>Year 6</u> 86% at or above expected curriculum level</p> <p><u>Phase 1</u> 70% at or above expected curriculum level. <u>Phase 2</u> 80% at or above expected curriculum level.</p> <p>Focus group: 9 out of the 19 students moved to their expected curriculum level between mid and end of year.</p>	<p>Focus student tracking</p> <p>Teacher and teacher aide PLD feedback</p>	<p>curriculum expectations for achievement in each year group is substantially increased compared to the previous one, and as we expected, our mid-year data reflected this (Mid-year- 68% overall, 56% boys, 81% girls and 50% Māori achieving at expected levels) It seemed sensible, therefore, to reset our goals for the end of 2025 based on mid year data.</p> <p>Results show that our approach to reading, in particular, the structured approach to learning, and the regular use of interventions such as our structured literacy teacher, RTLit, and the use of teacher aides to deliver planned acceleration programmes, quickly moved our students to our target at the end of 2025.</p>	<p>Use of teacher aides to deliver acceleration programmes.</p> <p>Structured literacy support teacher supporting focus students years 0-6.</p>
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Statement of Variance

Progress Towards Targets

Student Learning and Achievement Targets for Writing 2025

Annual Achievement Target:

- Implementation of effective assessment practices and structured literacy from Year 0-6

Expected Outcome:

- Systems allow all students to achieve highly and their needs to be met

Writing Annual Aim:

- To increase the percentage of students achieving at or above their expected curriculum levels in writing.
- To identify and accelerate the progress of those students (including priority students) who are not achieving at their expected curriculum level.

Writing Annual Targets:

1. **Set end 2024 (old curriculum)**
 - Overall 90% of our students will be achieving at or above their curriculum level outlined in the New Zealand Curriculum in Writing by December 2025
 - A school-wide focus on boy's writing. A control group of 9 students will make accelerated progress in writing with the aim of achieving their expected curriculum level or beyond by December 2025.
2. **Set from mid 2025 (based on the new curriculum)**
 - Overall 75% of our students will be at or above their expected curriculum level by the end of 2025 with a special focus on raising the achievement of boys.
 - A group of 9 Year 2 students and 11 Year 3 students will be supported to make accelerated progress, with the aim of achieving their expected curriculum level by the end of 2025.

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>These are the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
<p>Review and implement a robust Assessment Framework that details the clear purpose of assessment practices.</p> <p>Engage in relevant PLD. In particular writing achievement for boys.</p> <p>Teams and teachers will develop specific actions to accelerate the learning of focus students.</p> <p>Leaders facilitate specific targets with teachers with a</p>	<p>Analysis of school-wide writing data at the end of 2025 showed that Overall 70% students at or above expected curriculum level. Boys - 59% at or above expected curriculum level. Girls - 85% at or above expected curriculum level. Māori achievement - 61% at or above expected curriculum level.</p> <p>Year 1 74% at or above expected curriculum level Year 2 57% at or above expected curriculum level Year 3 56% at or above</p>	<p>Achievement data from HERO student management system.</p> <p>Assessment information</p> <p>Focus student tracking</p> <p>Teacher and teacher aide PLD feedback</p>	<p>Mid 2025 we reported data aligned to the new curriculum, which we had been teaching from January 2025. The goals that were set at the end of 2024 were based on the old curriculum. The new curriculum expectations for achievement in each year group is substantially</p>	<p>Structured writing approach school-wide strengthened by PLD with Helen Walls 'The Writing Teacher' for all staff.</p> <p>Focus students identified from data and monitored termly.</p> <p>Use of teacher aides to support acceleration</p>



Statement of Variance

Progress Towards Targets

<p>focus on impact and refinement of strategies through termly monitoring meetings.</p> <p>Structured Literacy approach to Y0-6 SLS Teacher Y0-2.</p> <p>Host whānau hui and invite whānau to input into school wide actions for our Māori learners. Share and discuss targets.</p> <p>Host Parent/Caregiver information evenings and learning opportunities for whānau to learn more about structured literacy.</p>	<p>expected curriculum level <u>Year 4</u> 78% at or above expected curriculum level <u>Year 5</u> 85% at or above expected curriculum level <u>Year 6</u> 79% at or above expected curriculum level</p> <p><u>Phase 1</u> 63% at or above expected curriculum level. <u>Phase 2</u> 79% at or above expected curriculum level</p> <p>Focus group: 4/20 focus students moved to their expected curriculum level between mid and end of year.</p>		<p>increased compared to the previous one, and as we expected, our mid-year data reflected this (Mid-year- 66% overall, 51% boys, 82% girls, 52% Māori achieving at expected levels) It seemed sensible, therefore, to reset our goals for the end of 2025 based on mid year data.</p> <p>End of year data shows improvement from mid-year. A strong focus on writing using a more structured approach and targeted support for focus students by our RTLit and structured literacy support teacher.</p>	<p>programmes.</p> <p>Structured literacy support teacher supporting focus students years 0-6.</p>
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Statement of Variance

Progress Towards Targets

Student Learning and Achievement Targets for Mathematics 2025

Annual Achievement Target:

- Implementation of effective assessment practices and structured literacy from Year 0-6

Expected Outcome:

- Systems allow all students to achieve highly and their needs to be met

Mathematics Annual Aim:

- To increase the percentage of students achieving at or above their expected curriculum levels in mathematics.
- To identify and accelerate the progress of those students (including priority students) who are not achieving at their expected curriculum level.

Mathematics Annual Targets:

1. *Set end 2024 (based on the old curriculum)*
 - Overall 90% of our students will be achieving at or above their curriculum level outlined in the New Zealand Curriculum in mathematics by December 2025.
 - A control group of 10 students will make accelerated progress in mathematics with the aim of achieving their expected curriculum level or beyond.
2. **Set from mid 2025 (based on the new curriculum)**
 - Overall 80% of our students will be at or above their expected curriculum level by the end of 2025
 - Focus groups in years 2,3 and 4 will make accelerated progress with the aim of achieving their expected curriculum level by the end of 2025

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>These are the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Review and implement a robust Assessment Framework that details the clear purpose of assessment practices. Engage in relevant NUMICON PLD Teams and teachers will develop specific actions to accelerate the learning of focus students. Leaders facilitate specific targets with teachers with a focus on impact and refinement of strategies through termly monitoring meetings.	Analysis of school-wide mathematics data at the end of 2025 showed that Overall 74% students at or above expected curriculum level. Boys - 68% at or above expected curriculum level. Girls - 81% at or above expected curriculum level. Māori achievement - 70% at or above expected curriculum level. Year 1 78% at or above expected curriculum level Year 2 52% at or above expected curriculum level	Achievement data from HERO student management system. Assessment information Focus student tracking Teacher and teacher aide PLD feedback	Mid 2025 we reported data aligned to the new curriculum, which we had been teaching from January 2025. The goals that were set at the end of 2024 were based on the old curriculum. The new curriculum expectations for achievement in each year group is substantially increased	Continue to strengthen new curriculum knowledge and our structured approach through PLD. Replacing NUMICON in years 5 and 6 with Oxford Mathematics, will align better to the demands of the new curriculum at this age group. Identify and monitor



Statement of Variance

Progress Towards Targets

<p>Host whānau hui and invite whānau to input into school wide actions for our Māori learners. Share and discuss targets.</p> <p>Host Parent/Caregiver information evenings and learning opportunities for whānau to learn more about Mathematics.</p>	<p><u>Year 3</u> 75% at or above expected curriculum level <u>Year 4</u> 78% at or above expected curriculum level <u>Year 5</u> 80% at or above expected curriculum level <u>Year 6</u> 85% at or above expected curriculum level <u>Phase 1</u> 68% at or above expected curriculum level. <u>Phase 2</u> 80% at or above expected curriculum level</p> <p>Focus group: Year 2 65% to 52% Year 3 63% to 75% Year 4 77% to 78% Between mid and end of year.</p>		<p>compared to the previous one, and as we expected, our mid-year data reflected this (Mid-year- 72% overall, 68% boys, 75% girls, 65% Māori achieving at expected levels) It seemed sensible, therefore, to reset our goals for the end of 2025 based on mid-year data.</p> <p>Mathematics has been an area of strength for our school historically, as we adopted a structured approach early on.</p> <p>Focus students are identified and monitored termly and supports are put in place for them.</p> <p>Changes to the curriculum made in October 2025 increased the expectations in year 2, in particular, as reflected in the data. It will be a focus for 2026.</p>	<p>the progress of focus students.</p> <p>Provide extra support to accelerate the progress of focus students, and in particular, in the junior school.</p>
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Statement of Variance

Progress Towards Targets

Student Learning and Achievement Targets for Oral Language 2025

Annual Achievement Target:

- Implementation of effective assessment practices and structured literacy from Year 0-6

Expected Outcome:

- Systems allow all students to achieve highly and their needs to be met

Oral Language Annual Aim:

- To increase the percentage of students achieving at or above their expected curriculum levels in oral language.
- To identify and accelerate the progress of those students (including priority students) who are not achieving at their expected curriculum level.

Oral Language Annual Targets: (Set mid year from the new curriculum)

- Overall 90% of our students will be at or above their expected curriculum level by the end of 2025
- A group of 6 Year 2 students, and 5 Year 3 students will be supported to make accelerated progress, with the aim of achieving their expected curriculum level by the end of 2025

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>These are the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
<p>Explore options for an assessment framework for oral language. Engage in relevant Oral language PLD</p> <p>Teams and teachers will develop specific actions to accelerate the learning of focus students.</p> <p>Leaders facilitate specific targets with teachers with a focus on impact and refinement of strategies through termly monitoring meetings.</p> <p>Host whānau hui and invite whānau to input into school wide actions for our Māori learners. Share and discuss targets.</p>	<p>Analysis of school-wide oral language data at the end of 2025 showed that Overall 86% students at or above expected curriculum level at the end of 2025. Boys 83% at or above expected curriculum level. Girls 90% at or above expected curriculum level Māori achievement 80% at or above expected curriculum level. Year 1 96% at or above expected curriculum level Year 2 76% at or above expected curriculum level Year 3 63% at or above expected curriculum level Year 4 91% at or above expected curriculum level</p>	<p>Achievement data from HERO student management system.</p> <p>Assessment information</p> <p>Focus student tracking</p> <p>Teacher and teacher aide PLD feedback</p>	<p>Multiple opportunities to develop oral language skills in place.</p> <p>Individual and group support for focus students by teacher aides.</p> <p>Referrals to MOE Speech and Language services for individual and group support.</p> <p>It is clear that more students are starting school as new entrants with poor oral language skills, this is why</p>	<p>Professional development for teachers.</p> <p>Identify and monitor the progress of focus students early.</p> <p>Provide extra support to accelerate the progress of focus students, and in particular, in the early years at school.</p>



Statement of Variance

Progress Towards Targets

<p>Prepare for a Parent/Caregiver information evenings and learning opportunities for whānau to learn more about oral language in 2026.</p>	<p><u>Year 5</u> 90% at or above expected curriculum level <u>Year 6</u> 100% at or above expected curriculum level <u>Phase 1</u> 80% at or above expected curriculum level. <u>Phase 2</u> 93% at or above expected curriculum level Focus group: One student in this group made accelerated progress between mid and end of year.</p>		<p>the new curriculum has a focus on this area. Our data is consistent with this.</p>	
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Statement of Variance

Progress Towards Targets

2025 Annual Attendance Targets: Action Plans to improve attendance of focus group(s)

Annual Aim: To increase engagement and attendance at school to improve achievement levels and meet Ministry of Education Attendance Target for the regular attendance of 80% of students to be present for more than 90% of the term by 2030.

Annual Target:

- Regular attendance of 80% of students to be present for more than 75% of the term
- To reduce the percentage of students who are irregularly absent (*more than 80% and up to 90% attendance, absent for between 5 and 9 days across a term*) to 15% of the term.
- To reduce the percentage of students who are moderately absent (*attending more than 70% up to 80%, absent for between 10 and 14.5 days across a term*) to 8% of the term.
- To reduce the percentage of students who are chronically absent less than 70% (*absent for 15 days or more across a school term*) to 5% of the term.

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>These are the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Continue successful Check and Connect mentor. TA support for learning. Work more closely with attendance services for chronic students. Continue to provide kai for students and consider a breakfast club in term 3. Continue to use	<p>Regular Attendance Term 1 overall attendance 66% compared to 61% term 1 2024, 43% term 1 2023. Term 2 overall attendance 55% compared to 61% term 2 2024, 57% term 2 2023. Term 3 overall attendance 52% compared to 51% term 3 2024, 49% term 3 2023. Term 4 overall attendance 66% compared to 61% term 4 2024, 48% term 4 2023</p> <p>Irregular Attendance Term 1: 23% (19% 2024, 32% 2023) Term 2: 22% (17% 2024, 19% 2023) Term 3: 28% (25% 2024, 25% 2023) Term 4: 21% (21% 2024, 25% 2023)</p> <p>Moderate Attendance Term 1: 9% (14% 2024, 18% 2023) Term 2: 12% (14% 2024, 12% 2023) Term 3: 13% (15% 2024, 17% 2023) Term 4: 5% (10% 2024, 18% 2023)</p>	Termly attendance Matters data HERO student management system	Check and Connect monitor successfully supporting students, especially those with anxiety about school/learning. Kai for students. Extra support for learning to catch up from missed time. Communication with families regarding attendance. Mana Ake support for students. Holidays in term	Attendance Management Plan Focus on irregular attendance through school wide programmes Attendance service support for chronic absence



Statement of Variance

Progress Towards Targets

<p>the newsletter as a means of communicating the importance of regular attendance.</p>	<p><u>Chronic Attendance</u> Term 1: 2% (7% 2024, 7% 2023) Term 2: 11% (8% 2024, 12% 2023) Term 3: 7% (9% 2024, 10% 2023) Term 4: 8% (7% 2024, 9% 2023)</p>		<p>time and time needed to attend appointments outside Kaikōura due to geographic isolation and lack of services available locally, contributes to both irregular and moderate levels of absence.</p>	
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Kaikōura Primary School

Evaluation and Analysis of Student
Progress and Achievement 2025



End of 2025 school-wide data

Analysis of school-wide **reading** data at the end of 2025 showed that Overall 75% students at or above expected curriculum level. Boys - 68% at or above expected curriculum level. Girls - 83% at or above expected curriculum level. Māori achievement - 67% at or above expected curriculum level.

Year 1 70% at or above expected curriculum level

Year 2 71% at or above expected curriculum level

Year 3 69% at or above expected curriculum level

Year 4 78% at or above expected curriculum level

Year 5 80% at or above expected curriculum level

Year 6 86% at or above expected curriculum level

Phase 1 70% at or above expected curriculum level.

Phase 2 80% at or above expected curriculum level.

Analysis of school-wide **writing** data at the end of 2025 showed that Overall 70% students at or above expected curriculum level. Boys - 59% at or above expected curriculum level. Girls - 85% at or above expected curriculum level. Māori achievement - 61% at or above expected curriculum level.

Year 1 74% at or above expected curriculum level

Year 2 57% at or above expected curriculum level

Year 3 56% at or above expected curriculum level

Year 4 78% at or above expected curriculum level

Year 5 85% at or above expected curriculum level

Year 6 79% at or above expected curriculum level

Phase 1 63% at or above expected curriculum level.

Phase 2 79% at or above expected curriculum level

Analysis of school-wide **mathematics** data at the end of 2025 showed that Overall 74% students at or above expected curriculum level. Boys - 68% at or above expected curriculum level. Girls - 81% at or above expected curriculum level. Māori achievement - 70% at or above expected curriculum level.

Year 1 78% at or above expected curriculum level

Year 2 52% at or above expected curriculum level

Year 3 75% at or above expected curriculum level

Year 4 78% at or above expected curriculum level

Year 5 80% at or above expected curriculum level

Year 6 85% at or above expected curriculum level

Phase 1 68% at or above expected curriculum level.

Plans for 2026

1. Students who are identified as either below or beyond their expected curriculum level become focus students.
2. Teachers plan how to accelerate or extend the progress of focus students and our team monitors the progress throughout the year.
3. Our board will evaluate achievement data termly and allocate extra funding for teachers and teacher aides to support individuals and groups as required in a timely manner.
4. Better Start Literacy Approach (BSLA) used successfully for 6 years at KPS will continue in years 1-3.
5. Liz Kane's 'The Code' which was introduced last year will continue to be used in year 4-6.
6. All teacher aides are trained in structured literacy to support learning.
7. A dedicated part-time structured literacy teacher will work with small groups across the school to support their learning.
8. We will partner more regularly with whānau whose students are identified as a focus students, to work together to support both achievement and attendance.
9. We will continue to ensure all classes continue to receive an hour a day of direct and deliberate instruction in mathematics, reading and writing.
10. We use a structured mathematics approach. This is supported by the use of NUMICON in years 1-4 and Oxford Maths in years 4-6.
11. There will be a continued focus on professional learning for teachers on the new curriculum.
12. All teachers will participate in structured writing professional development in 2026 with Helen Walls 'The Writing Teacher'.
13. We will review our assessment practices and use of HERO as a reporting tool in line with the updated curriculum standards and government requirements.
14. We will review our support of mathematics in the junior school.

Phase 2 **80%** at or above expected curriculum level

Analysis of school-wide **oral language** data at the end of 2025 showed that Overall **86%** students at or above expected curriculum level at the end of 2025. Boys **83%** at or above expected curriculum level. Girls **90%** at or above expected curriculum level Māori achievement **80%** at or above expected curriculum level.

Year 1 **96%** at or above expected curriculum level

Year 2 **76%** at or above expected curriculum level

Year 3 **63%** at or above expected curriculum level

Year 4 **91%** at or above expected curriculum level

Year 5 **90%** at or above expected curriculum level

Year 6 **100%** at or above expected curriculum level

Phase 1 **80%** at or above expected curriculum level.

Phase 2 **93%** at or above expected curriculum level

Case Study: A Structured Approach To Learning At KPS

The introduction of the Better Start Literacy Approach (BSLA) in our junior school over the last six years has shown the value of this approach in supporting students to learn to read and write quickly and confidently. Structured Literacy is an approach to teaching reading and writing that breaks down language into its parts and teaches them explicitly and systematically. In 2024 we extended structured literacy school-wide using Liz Kane's 'The Code' and our Year 4-6 teachers and teacher aides are all trained in this approach.

Our data shows that this approach is having a positive effect on student achievement. With the introduction of the new curriculum in 2025, we have also introduced oral language as a distinct area for both teaching and monitoring achievement. This has been an area where we have noticed a need in our early years, and the new curriculum addresses this challenge.

All of our Year 1-3 teachers are BSLA trained, as are our teacher aides. We also have a dedicated BSLA teacher who works part-time with students across the school who are identified as needing some extra support in small groups (tier 2 and 3 support).

In 2024 we introduced a successful structured mathematics programme called NUMICON in years 1-3. In 2025 we rolled this out school-wide from term 1. We have seen very promising results from this approach in years 1-4, but have opted for Oxford Maths for our seniors in 2026 as it better aligns with the increased demands of the new curriculum.

Our Enriched Curriculum

In 2023 our school carried out a series of community consultations to seek feedback for our Strategic Planning. We also consulted widely on our local curriculum design to ensure that we enrich our curriculum to meet the aspirations of our community.

The key areas our community identified as important were:

- Learning local history including local stories/pūrākau
- Learning and connecting through tuakana teina (older and younger students learning from each other)
- Learning from experts in our community
- Getting out of the classroom and learning in our natural environment
- The importance of preserving our local environment through sustainability, conservation and ecology
- Learning about future careers and pathways

By providing rich educational opportunities that inspire creativity and innovation, we bring The New Zealand Curriculum to life at Kaikōura Primary School, creating excellent outcomes for all learners and fostering a passion and excitement for learning.

Creating confident, connected, adventurous life-long learners - using Kaikōura as our classroom

*Students will be motivated and self-directed learners, positive in their own identity with a can-do attitude

*Able to think critically and creatively; ask questions, make connections and problem-solve

*With the skills to confidently and effectively communicate with others

Students have the opportunity to access and progress in all 8 areas of the New Zealand Curriculum. We teach history, social science and science in 5 week units each term, we support our students develop the skills to think like historians and scientists and gain the foundational knowledge they need to ask questions, solve problems and explore ideas. We make great use of local experts and get out of the classroom to visit local places. Progress is seen through the projects that students complete and present at the end of each unit. Our students have regular opportunities to experience and develop their skills in art and music evidenced by the artwork they create and their performances. We have a whole school production every second year with the opportunity to act and perform. All

students have weekly PE lessons as well as fitness and after school sports, we have a focus on cross country, athletics and swimming at different times of the year and students are able to compete and represent the school at events. We welcome expert coaches regularly into school to teach among others, hockey, soccer, golf and korfbal skills. Health lessons are based on feedback from our 2024 health community survey and are focused on how to look after ourselves and others and on our school values. We are a Pause Breathe Smile school, this is a mindfulness programme, with weekly mindfulness lessons for all our students. Technology is incorporated across our curriculum and we follow our own progression document for developing technology skills and cyber safety awareness from Year 1-6.

We follow the Wai Ako Programme to teach te reo Māori through weekly lessons and all classes follow this progression from Year 1-6. Te Reo Māori and Tikanga Māori are incorporated in all aspects of school life, including tuakana teina through our leadership programme, weekly kapa haka and student led mihi whakatau.

Te Tiriti o Waitangi - through our Local Curriculum, we create opportunities to

Hear

Te Reo Māori naturally integrated into all aspects of school life and taught weekly in all classes using progressions.

The NZ Histories and our local stories being taught each term.

Programmes that focus on Kaitiakitanga respecting and nurturing our environment as Kaitiaki.

See

Tikanga Māori incorporated into everyday life including mihi whakatau, karakia, pepeha, tuakana teina.

Rich, authentic learning that makes the most of the educational opportunities in Kaikōura, including local experts and Takahanga Marae.

Meaningful communication with whānau, students and our community to deliver learning that responds to their needs.

Feel

Our school values woven through the curriculum to ensure an inclusive approach.

Māori students learning about their own culture to be empowered to be successful as Māori.

Programmes and systems to ensure that all students succeed through a structured approach to learning.

Kaikōura Primary School



Statement of Compliance with Employment Policy

Compliance with the Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><i>At Kaikōura Primary School, the board has a primary duty of care for people at the school. This means the board is primarily responsible for the health and safety of workers (including teachers and non-teaching staff, volunteer workers, and contractors), and others who may be affected by school operations.</i></p> <p><i>Primary duty of care is a responsibility of the board as the PCBU (person conducting a business or undertaking) under section 36 of the Health and Safety at Work Act 2015. To meet its primary duty of care, the board does what is reasonably practicable to provide and maintain a safe environment, and works to eliminate or minimise health and safety risks.</i></p> <p><i>Our Health, Safety, and Welfare Policy, along with supporting policies and procedures, ensures we provide and maintain a safe workplace.</i></p>
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p><i>As required by the Education and Training Act 2020 (s 597), Kaikoura Primary School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.</i></p> <p><i>Kaikōura 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).</i></p> <p><i>This is to ensure that we:</i></p> <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>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>Kaikoura Primary School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.</i></p> <p><i>Our appointment process meets the requirements of the Children's Act 2014.</i></p> <p><i>The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee.</i></p> <p><i>We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.</i></p>
<p>How are you recognising, – The aims and aspirations of Maori,</p>	<p><i>Through our Professional Growth Cycles we have regular discussions with staff to identify goals. We support staff to access PLD opportunities and leadership roles within the school, including cultural leadership.</i></p>



Statement of Compliance with Employment Policy

<ul style="list-style-type: none"> - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p><i>As part of the growth cycle, cultural allowance to recognise role, support person at interviews if wanted and supporting nominations considered. Cultural needs respected through leave eg: Tangi requirements.</i></p> <p><i>Through our Equal Opportunities Policy, Kaikoura 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).</i></p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>Through our Professional Growth Cycles we have regular discussions with staff to identify goals and use operational funding to support them through PLD, this has included leadership programmes for senior staff and units to recognise staff's extra work or skills.</i></p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>Flexible working arrangements for staff with young children, maternity leave provisions, sick leave provisions for dependents, personal amenities for women, allowing dependants to come to work when needed, respecting cultural boundaries.</i></p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>We have accessible toilets, wheelchair access throughout the school, a wheelchair accessible office area and a disabled car park space allocated.</i></p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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



Kaikōura Primary School
Te Kura Tuatahi O Kaikōura

www.kaikoura.school.nz

Kaikōura Primary School

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2025, the school received a total Kiwisport funding of \$1990.40 (excluding gst). The funding was spent on netball fees for the school team, swimming lessons and resources. The number of children that participated in organised sport was the entire school, 119.

Adventures in Learning from the mountains to the sea.



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