

28/05/2026

Amy Goodman  
BDO Christchurch Audit Limited  
Level 4, 287/293 Durham Street North,  
Christchurch Central  
CHRISTCHURCH 8013

## REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2025

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Waikari School (the School) for the year ended 31 December 2025 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
  - the 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.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

### General representations

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

### Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
  - present fairly, in all material respects:
    - the 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
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

## Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

## Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2025. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

## **Publication of the financial statements and related audit report on a website**

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Signed by:  
  
0D84F4B18FE782E6

Presiding Member

Signed by:  
  
D1E3B474FC6642A0

Principal

*Appendix 1 - Uncorrected misstatements*

Description	Assets	Liabilities	Reserves	Profit
	Dr(Cr)	Dr(Cr)	Dr(Cr)	Dr(Cr)
	\$	\$	\$	\$
Variance in Cyclical Maintenance Calculation		(7,758)		7,758
Disputed Mainpower Invoice - the effect of this misstatement is subject to the outcome of the related insurance claim.	9,000	(9,000)		9,000/(9,000)
Net Effect of misstatements:	9,000	(16,758)		7,758

# WAIKARI SCHOOL

## Annual Financial Statements For the year ended 31 December 2025

Ministry Number: 3569  
Principal: Phoebe Todd  
School Address: 23 Princes Street, Waikari  
School Phone: 03 3144250  
School email: office@waikari.school.nz

### Members of the Board of Trustees

Name	Ceased	Term Finishes
Michael Barton		Nov-26
Huw Kinch		Sept-28
Penny Butters		Nov-26
Charlie Brice		Nov-26
Kerry Florance		Sept-28
Yvonne Oberholzer	Sept-25	Sept-25
Phoebe Todd - Principal		

### Accountant / Service Provider:

Geoff Gillam Consultants

## Waikari School Table of Contents

### Page

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expenses
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Cashflow Statement
6	Notes to the Financial Statements
	Independent Auditor's Report
	Analysis of Variance
	Statement of compliance with employment policy

# Waikari 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.

Huw Kinch

Full Name of Presiding Member

Signed by:  
  
6D84F4B18FE782E6

Signature of Presiding Member

28/05/2026

Date:

Phoebe Todd

Full Name of Principal

Signed by:  
  
D1E3B474FC6642A0

Signature of Principal

28/05/2026

Date:

# Waikari School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	657,048	624,671	635,665
Locally Raised Funds	3	30,075	22,240	30,439
Interest		5,647	3,000	7,172
Gain on Sale of Property, Plant and Equipment		13,043	-	-
		<hr/>	<hr/>	<hr/>
		705,813	649,911	673,276
<b>Expenses</b>				
Locally Raised Funds	3	16,011	11,150	13,048
Learning Resources	4	424,854	411,500	399,807
Administration	5	65,137	65,732	58,849
Interest		54	-	103
Property	6	161,113	154,125	155,645
Other Expenses	7	22,967	29,500	24,071
Loss on Disposal of Property, Plant and Equipment		-	-	-
		<hr/>	<hr/>	<hr/>
		690,136	672,007	651,523
<b>Net Surplus / (Deficit)</b>		15,677	(22,096)	21,753
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		15,677	(22,096)	21,753

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

**Waikari School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2025

	Actual <b>2025</b> \$	Budget (Unaudited) <b>2025</b> \$	Actual <b>2024</b> \$
<b>Balance at 1 January</b>	<u>283,089</u>	<u>283,089</u>	<u>277,839</u>
Total comprehensive revenue and expense for the year	15,677	(22,096)	21,753
Owner transactions			
Contribution - Furniture and Equipment Grant	-	-	4,053
Contribution - Ministry of Education school redevelopment	23	-	(20,556)
<b>Equity at 31 December</b>	<u>298,766</u>	<u>260,993</u>	<u>283,089</u>
Accumulated comprehensive revenue and expense	298,766	260,993	283,089
Reserves	-	-	-
<b>Equity at 31 December 2025</b>	<u>298,766</u>	<u>260,993</u>	<u>283,089</u>

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.

# Waikari School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	331,111	15,997	183,163
Accounts Receivable	9	35,128	26,000	30,214
Prepayments		828	-	3,429
Investments	10	124,480	120,000	22,168
Funds owing from Capital Works Projects	15	6,318	-	-
		<u>497,865</u>	<u>161,997</u>	<u>238,974</u>
<b>Current Liabilities</b>				
GST Payable		30,806	10,000	13,396
Accounts Payable	12	139,444	40,500	39,701
Provision for Cyclical Maintenance	13	4,000	3,000	3,600
Finance Lease Liability - Current Portion	14	1,435	1,310	1,688
Funds held for Capital Works Projects	15	173,499	-	60,331
		<u>349,184</u>	<u>54,810</u>	<u>118,716</u>
<b>Working Capital Surplus or (Deficit)</b>		148,681	107,187	120,258
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	174,294	174,539	184,039
		<u>174,294</u>	<u>174,539</u>	<u>184,039</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	23,445	19,834	19,009
Finance Lease Liability	14	764	899	2,199
		<u>24,209</u>	<u>20,733</u>	<u>21,208</u>
<b>Net Assets</b>		<u>298,766</u>	<u>260,993</u>	<u>283,089</u>
<b>Equity</b>		<u>298,766</u>	<u>260,993</u>	<u>283,089</u>

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

# Waikari School

## Statement of Cash Flows

For the year ended 31 December 2025

	2025	2025	2024
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	237,677	218,072	234,025
Locally Raised Funds	30,075	22,240	30,439
Goods and Services Tax (net)	17,410	(3,396)	8,066
Payments to Employees	(117,017)	(115,513)	(115,013)
Payments to Suppliers	(24,376)	(182,648)	(126,137)
Interest Paid	(54)	-	(103)
Interest Received	4,366	2,089	8,929
Net cash from / (to) the Operating Activities	148,081	(59,156)	40,206
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	13,043	-	-
Purchase of PPE (and Intangibles)	(16,026)	(8,500)	(57,624)
Purchase of Investments	(102,312)	(97,832)	-
Proceeds from Sale of Investments	-	-	64,885
Net cash from / (to) the Investing Activities	(105,295)	(106,332)	7,261
<b>Cash flows from Financing Activities</b>			
Contribution by the Ministry of Education - Furniture and Equipment Grants	-	-	4,053
Finance Lease Payments	(1,688)	(1,678)	(1,920)
Funds Administered on Behalf of Third Parties	106,850	-	55,909
Net cash from Financing Activities	105,162	(1,678)	58,042
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>147,948</b>	<b>(167,166)</b>	<b>105,509</b>
Cash and cash equivalents at the beginning of the year	8 183,163	183,163	77,654
<b>Cash and cash equivalents at the end of the year</b>	<b>8 331,111</b>	<b>15,997</b>	<b>183,163</b>

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

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

# Waikari School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2025

#### **a) Reporting Entity**

Waikari 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### **b) Basis of Preparation**

##### **Reporting Period**

The financial reports 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 publically accountable and is not considered large as it falls below the expenditure 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.

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

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

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

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

##### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14.

### *Cyclical maintenance*

A 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

### **Other Grants where conditions exist**

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

### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

## **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

## **e) 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.

## **f) 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.

## **g) 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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

## **h) Accounts Receivable**

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

## **i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

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

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:	Years
Building improvements – Crown	40
Furniture and equipment	5 - 10
Information and communication technology	5 - 10
Plant	10
Leased	3
Library resources	10

## **k) 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.

## **l) Employee Entitlements**

### *Short-term employee entitlements*

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

## **m) Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees, should the School be unable to provide the services to which they relate.

## **n) Provision for Cyclical Maintenance**

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

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

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

**o) Financial Instruments**

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

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

**p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

**q) 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 Revenue and Expense.

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

**r) 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**t) 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	239,766	214,671	237,426
Teachers' Salaries Grants	309,129	300,000	287,290
Use of Land and Buildings Grants	108,153	110,000	110,949
	<u>657,048</u>	<u>624,671</u>	<u>635,665</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<i>Revenue</i>			
Donations & Bequests	6,432	5,600	6,971
Fees for Extra Curricular Activities	6,986	-	6,968
School houses	16,141	16,640	16,316
Trading	516	-	184
	<u>30,075</u>	<u>22,240</u>	<u>30,439</u>
<i>Expenses</i>			
Extra Curricular Activities Costs	7,216	1,250	6,561
Trading	1,217	-	702
School houses	7,578	9,900	5,785
	<u>16,011</u>	<u>11,150</u>	<u>13,048</u>
<i>Surplus for the year Locally raised funds</i>	<u>14,064</u>	<u>11,090</u>	<u>17,391</u>

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	12,265	12,900	11,875
Employee Benefits - Salaries	378,454	367,000	357,812
Staff Development	8,364	13,600	8,019
Depreciation	25,771	18,000	22,101
	<u>424,854</u>	<u>411,500</u>	<u>399,807</u>

## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fee	10,702	10,702	8,486
Board of Trustees Fees & Expenses	8,264	7,100	6,325
Other Administration Expenses	14,819	17,930	14,258
Employee Benefits - Salaries	31,352	30,000	29,780
	<u>65,137</u>	<u>65,732</u>	<u>58,849</u>

## 6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance Provision	4,836	3,825	4,836
Other Property Expenses	8,093	9,000	9,574
Heat, Light and Water	10,523	7,500	7,504
Rates	4,215	3,500	2,902
Repairs and Maintenance	7,663	4,000	3,879
Use of Land and Buildings - Non-Integrated	108,153	110,000	110,949
Employee Benefits - Salaries	17,630	16,300	16,001
	<u>161,113</u>	<u>154,125</u>	<u>155,645</u>

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

## 7. Other Expenses

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport expenses	22,967	29,500	24,071
	<u>22,967</u>	<u>29,500</u>	<u>24,071</u>

## 8. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	331,111	15,997	183,163
Cash and cash equivalents for Statement of Cash Flows	<u>331,111</u>	<u>15,997</u>	<u>183,163</u>

Of the \$331,111 Cash and Cash Equivalents, \$173,499 held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

## 9. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Debtor Ministry of Education	5,490	-	3,401
Interest Accrued	1,370	1,000	89
Teacher Salaries Grant Receivable	28,268	25,000	26,724
	<u>35,128</u>	<u>26,000</u>	<u>30,214</u>
Receivables from Exchange Transactions	1,370	1,000	89
Receivables from Non-Exchange Transactions	33,758	25,000	30,125
	<u>35,128</u>	<u>26,000</u>	<u>30,214</u>

## 10. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	124,480	120,000	22,168

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2025

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Buildings	50,156	-	-	-	(4,268)	45,888
Furniture and Equipment	8,548	9,452	-	-	(3,081)	14,919
Information and Communication	8,435	4,882	-	-	(5,134)	8,183
Motor Vehicles	46,394	-	-	-	(4,718)	41,676
Plant	56,372	1,692	-	-	(7,009)	51,055
Leased Assets	4,077	-	-	-	(1,504)	2,573
Library Resources	57	-	-	-	(57)	-
<b>Balance at 31 December 2025</b>	<b>184,039</b>	<b>16,026</b>	<b>-</b>	<b>-</b>	<b>(25,771)</b>	<b>174,294</b>

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	10,000	-	10,000	10,000	-	10,000
Buildings	106,319	(60,431)	45,888	106,319	(56,163)	50,156
Furniture and Equipment	52,900	(37,981)	14,919	43,448	(34,900)	8,548
Information and Communication	34,904	(26,721)	8,183	30,022	(21,587)	8,435
Motor Vehicles	47,180	(5,504)	41,676	77,615	(31,221)	46,394
Plant	116,863	(65,808)	51,055	115,172	(58,800)	56,372
Leased Assets	7,293	(4,720)	2,573	7,293	(3,216)	4,077
Library Resources	28,608	(28,608)	-	28,608	(28,551)	57
<b>Balance at 31 December</b>	<b>404,067</b>	<b>(229,773)</b>	<b>174,294</b>	<b>418,477</b>	<b>(234,438)</b>	<b>184,039</b>

### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

## 12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	94,518	15,000	1,115
Accruals	12,655	-	9,149
Employee Benefits Payable - Salaries	28,268	25,000	26,724
Employee Benefits Payable - Leave Accrual	4,003	500	2,713
	<b>139,444</b>	<b>40,500</b>	<b>39,701</b>
Payables for Exchange Transactions	139,444	40,500	39,701
	<b>139,444</b>	<b>40,500</b>	<b>39,701</b>

The carrying value of payables approximates their fair value.

## 13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	22,609	22,609	17,773
Increase to the Provision During the Year	4,836	3,825	4,836
Provision at the End of the Year	<b>27,445</b>	<b>26,434</b>	<b>22,609</b>

Cyclical Maintenance - Current	4,000	3,000	3,600
Cyclical Maintenance - Non current	23,445	19,834	19,009
	<u>27,445</u>	<u>22,834</u>	<u>22,609</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

#### 14. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	1,435	1,310	1,688
Later than One Year	764	899	2,199
	<u>2,199</u>	<u>2,209</u>	<u>3,887</u>
<b>Represented by</b>			
Finance lease liability - Current	1,435	1,310	1,688
Finance lease liability - Term	764	899	2,199
	<u>2,199</u>	<u>2,209</u>	<u>3,887</u>

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

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

	2025	Opening Balances \$	Receipts from MoE \$	Payments \$	School Contributions \$	Closing Balances \$
Toilet Block	<i>in progress</i>	-	305,000	(131,501)	-	173,499
AMS Classroom	<i>in progress</i>	60,331	2,796	(63,127)	-	-
Fencing	<i>in progress</i>	-	-	(6,318)	-	(6,318)
Totals		<u>60,331</u>	<u>307,796</u>	<u>(200,946)</u>	<u>-</u>	<u>167,181</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	173,499
Funds Due from the Ministry of Education	6,318

	2024	Opening Balances \$	Receipts from MoE \$	Payments \$	School Contributions \$	Closing Balances \$
AMS Classroom	<i>in progress</i>	(600)	69,405	(8,474)	-	60,331
Roof	<i>completed</i>	16,170	20,165	(36,335)	-	-
Block2	<i>completed</i>	(17,811)	7,425	(10,394)	20,780	-
Totals		<u>(2,241)</u>	<u>96,995</u>	<u>(55,203)</u>	<u>20,780</u>	<u>60,331</u>

#### 16. Related Party Transactions

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

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

## 17. Remuneration

### *Key management personnel compensation*

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

	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,635	3,685
<i>Leadership Team</i>		
Remuneration	131,162	119,929
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>133,797</u>	<u>123,614</u>
Total full-time equivalent personnel	<u>1.00</u>	<u>1.00</u>

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance with 3 members and Property with 3 members that meet as required.

### *Principal*

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

	<b>2025 Actual \$000</b>	<b>2024 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments Principal 1	130-140	110-120
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

### *Other Employees*

There were no other employees with remuneration greater than \$100,000

## 18. Compensation and Other Benefits Upon Leaving

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

	<b>2025 Actual</b>	<b>2024 Actual</b>
Total	-	-
Number of People	-	-

## 19. Contingencies

There are no contingent liabilities 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

## 20. Commitments

### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$479,437 (2024:\$124,139) as a result of entering the following contracts:

<b>Contract Name</b>	<b>Remaining Capital Commitment</b>
Toilet Block Upgrade	\$ 479,437
<b>Total</b>	<b>479,437</b>

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

### (b) Operating Commitments

As at 31 December 2025 the Board had no operating commitments.

(Operating commitments at 31 December 2024: nil)

## 21. Financial Instruments

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

### Cash and receivables

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and Cash Equivalents	331,111	15,997	183,163
Receivables	35,128	26,000	30,214
Investments - Term Deposits	124,480	120,000	22,168
Total Cash and Receivables	490,719	161,997	235,545

### Financial liabilities measured at amortised cost

Payables	139,444	40,500	39,701
Finance Leases	2,199	2,209	3,887
Total Financial Liabilities Measured at Amortised Cost	141,643	42,709	43,588

## 22. Comparatives

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

## 23. Distribution of Equity

This balance related to the boards contribution towards the school redevelopment. Due to the original ministry budget for the redevelopment not being sufficient to cover all costs incurred, and in order to be able to complete the building project to the originally agreed specification, the Board contributed to cover any overspends or variations

## 24. Events After Balance Date

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



# Annual Report 2025

## WAIKARI SCHOOL

Together we grow; our rural community.

- Statement of Variance
- Progress & achievement
- Effect given to Tiriti o Waitangi
- Report of special and constestable funding
- Statement of compliance with Equal Employment Policy
- Kiwisport Funding
- Financial Statements
- Strategic & Annual Plan & Targets 2026



## List of all school board members

Board member names
Micheal Barton (Presiding Member)
Penny Butters (Parent Representative)
Huw Kinch (Parent Representative)
Yvonne Oberholzer (Parent Representative) January 2025 - October 2025
Charlie Brice (Parent Representative) October 2025 - Present
Kerry Florance (Staff Representative)
Phoebe McIntosh (Principal)

## Statement of variance: progress against targets

[A statement of variance shows the progress you have made over the last year towards achieving the targets set out in your annual implementation plan. It offers explanation for any differences and how you will address targets that were not achieved.]

<b>School Name:</b>	Waikari School			3569																																
<b>Strategic Aim:</b>	<ol style="list-style-type: none"> <li>Whakawhanaungata nga - Build a Culture of Wellbeing in our School</li> <li>Ako - Develop an innovative and responsive Waikari School Curriculum.</li> </ol>		<b>Kahui Ako Achievement Challenge</b>	<p>Goal 1: To increase the percentage of Year 6 and Year 10 target students achieving at or above the expected level in reading and writing, at the end of the 3 year cycle. To achieve this our target students would need to show accelerated progress in one, two or three years. Specific percentage increase goals will be set out annually based on data collected from identified target students in order to mitigate students moving in and out of school.</p> <p>Goal 2: To inquire into the impact of phonological and phonemic awareness on a student's literacy acquisition. As part of the inquiry we hope to build on teacher capacity which will in turn increase the number of students working within curriculum Level 2 by the end of Year 3.</p>																																
<b>Annual Targets</b>	<p>i) <b>By the end of 2025, we aim to significantly raise Māori achievement in reading and writing.</b></p> <p>ii) <b>By the end of 2025, we aim to enhance support for teachers and students in Years 3/4 and 5/6/7/8 to meet the expectations of the refreshed maths curriculum.</b></p>																																			
<b>Baseline Data</b>	<p>Analysis of the data showed that individualised programs were needed to meet the needs of individualised students who were working below the expected level.</p> <table border="1"> <thead> <tr> <th>Maths</th> <th>Mid Year</th> <th>EOY</th> <th>Reading</th> <th>Mid Year</th> <th>EOY</th> <th>Writing</th> <th>Mid Year</th> <th>EOY</th> </tr> </thead> <tbody> <tr> <td>Above</td> <td></td> <td></td> <td>Above</td> <td></td> <td></td> <td>Above</td> <td></td> <td></td> </tr> <tr> <td>Within</td> <td>100%</td> <td>100%</td> <td>Within</td> <td>33%</td> <td>67%</td> <td>Within</td> <td>50%</td> <td>66%</td> </tr> </tbody> </table>									Maths	Mid Year	EOY	Reading	Mid Year	EOY	Writing	Mid Year	EOY	Above			Above			Above			Within	100%	100%	Within	33%	67%	Within	50%	66%
Maths	Mid Year	EOY	Reading	Mid Year	EOY	Writing	Mid Year	EOY																												
Above			Above			Above																														
Within	100%	100%	Within	33%	67%	Within	50%	66%																												

	Towards			Towards	67%	33%	Towards	50%	33%

Target	Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Planning for 2025</i>
Target (i): <b>By the end of 2025, we aim to significantly raise Māori achievement in reading and writing.</b>	<ul style="list-style-type: none"> <li>LSC Co-Ordinator resigned, who was working with specific students at the end of term 1 2025. Recruitment of new LSC in term 2 did not happen.</li> <li>Term 4 School received LSC Staffing, teachers released additional days to work specifically with target students, filling gaps.</li> <li>Trailed iDeal reading program with NE/Year 1 students.</li> <li>Funded additional Teacher Aid in Junior room to support with NE Transitions (supported by RTLb).</li> <li>Purchased additional Non-Fiction Decodables.</li> <li>Staff participated in ImpactEd Structured Literacy Training alongside Kahui Ako.</li> </ul>	<p>There was a shift in Maori achievement in both writing and reading. You will notice that there was an increase from 67% working below in Reading, to 33% at the end of the year.</p> <p>In writing there was 50% working below and at the end of the year only 33%.</p> <p>iDeal Reading Program Data was</p>	<p>Teachers capacity increased through additional PLD - ImpactEd &amp; iDeal.</p> <p>Opportunity to work 1:1 with small groups and individuals with LSC funded in Term 4. Helped students prepare for assessments.</p> <p>Additional TA support in the junior room enabled Junior Room teacher to continue</p>	<ul style="list-style-type: none"> <li>Structured Literacy &amp; Structured Maths Staffing received, as well as LSC Funding - teachers to work an additional day a fortnight (out of the class) to be working specifically with target students/students with identified learning needs.</li> <li>Return to the Sunshine Reading</li> </ul>

	<ul style="list-style-type: none"> <li>• Work alongside Whitiora to develop our school cultural narrative, whakatauaki &amp; school values – which supported our school sense of belonging.</li> <li>• Staff attended iDeaL Writing Course.</li> <li>• Continue with iDeaL Spelling Program across our school – with small group sizes.</li> </ul>	not as successful as we initially expected.	<p>teaching opposed to managing students, also enabled our school to cater for a high NE intake.</p> <p>Non target students reading data for NE/Y1 was not as high as previous years – discussion around whether iDeaL Reading Program is the best fit for our students.</p>	<p>Scope and Sequence.</p> <ul style="list-style-type: none"> <li>• TA’s using iDeaL Reading Resources to supplement reading program.</li> <li>• Neurodiversity PLD throughout the year.</li> </ul>
<p>Target (ii) <b>By the end of 2025, we aim to enhance support for teachers and students in Years 3/4 and 5/6/7/8 to meet the expectations of the refreshed maths curriculum.</b></p>	<ul style="list-style-type: none"> <li>• LSC Co-Ordinator resigned, who was working with specific students at the end of term 1 2025. Recruitment of new LSC in term 2 did not happen.</li> <li>• Term 4 school received LSC Staffing, teachers released additional days to work specifically with target students, filling gaps.</li> <li>• Staff continued to attend TLF (Rob Proffit White) PLD through Kahui Ako.</li> <li>• Purchase additional resources to support learning.</li> </ul>	100% of students achieving at or above the curriculum in maths. This was not against the 2025 October refreshed Maths Curriculum.	<p>Teachers capacity has increased through TLF Maths PLD.</p> <p>Opportunity to work 1:1 with small groups and individuals with LSC funded in Term 4. Helped students prepare for assessments.</p>	<ul style="list-style-type: none"> <li>• Structured Literacy &amp; Structured Maths Staffing received, as well as LSC Funding – teachers to work an additional day a fortnight (out of the class) to be working specifically with target</li> </ul>

	<ul style="list-style-type: none"> <li>• Employ additional TA to support with NE transitions.</li> <li>• Senior students participate in Otago Problem Solving Challenge.</li> <li>• Host whanau information evening on the refreshed curriculum.</li> <li>• Use the Oxford Maths Scope &amp; Sequence to Support Learning.</li> <li>• Teachers attended Maths PLD through Oxford Maths</li> </ul>		<p>Additional TA support in the junior room supported NE Transitions enabling the teacher to work with students.</p>	<p>students/students with identified learning needs.</p> <ul style="list-style-type: none"> <li>• Continue to fund additional TA hours to support students.</li> <li>• Neurodiversity PLD</li> <li>• Continue to participate in Rob Profit White Maths PLD.</li> <li>• Observe other multi-level classrooms to understand how they are catering to the refreshed curriculum expectations.</li> </ul>
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## Statement of Variance – Progress toward strategic goals and annual plan.

Strategic Goal 1:	Strategic Initiatives 2025:
<b>Whanaungatanga 'Belonging'</b>  Build a culture of belonging in our kura	1. Review school values & vision
	2. Develop Waikari Cultural Practices & Wellbeing alongside Tuahiwi
	3. Build Leadership yr 7&8

Strategic Goal 1 Progress to date				
Board Meeting Date	Action Taken	Link to Strategic Plan	Evidence	Variance
19/2/25	<ul style="list-style-type: none"> <li>School Vision and Values Review complete. Discussion in special topics with results to share.</li> <li>Mihi Whakatau held to welcome students to our school community, alongside Back to School BBQ etc.</li> <li>Lunchtime Clubs established for student leaders and job descriptions written for both Librarian and Sports Leader.</li> <li>Student Leader job description amended to include Flag raising and lowering.</li> </ul>	<b>1.1</b>  <b>1.2</b>  <b>1.3</b>  <b>1.3</b>	<a href="#">Results</a>  <b>Hero Post</b>  <b>Poster</b>  <a href="#">Link</a>	
23/3/25	<ul style="list-style-type: none"> <li>Discussion in special topics with results to share to decide on a vision statement and values.</li> <li>Participating at the Hawarden A&amp;P Show Waikari Community Tent</li> <li>Teacher Only Day with Tuahiwi Education.</li> <li>Senior students had the opportunity to run the tent at the Hawarden A&amp;P Show.</li> <li>Phoebe had a chat with Hurunui Youth about transition to the high school program. Opportunity for camp in school holidays, a staff member will need</li> </ul>	<b>1.1</b>  <b>1.1</b> <b>1.2</b> <b>1.3</b>  <b>1.3</b>	<a href="#">Results</a>	

	<p>to attend in holidays (Board consider the requirements of staff to work in their holidays).</p> <ul style="list-style-type: none"> <li>• Hurunui Youth provides secondary school students to talk to primary school students about high school.</li> <li>• Phoebe helped to organise Kahui Ako leadership day.</li> <li>• Phoebe met with the Community Garden organiser to discuss a hangi at the gardens</li> </ul>	<p><b>1.3</b></p> <p><b>1.3</b></p> <p><b>1.3</b></p> <p><b>1.2</b></p>		
10/6/25	<ul style="list-style-type: none"> <li>• Phoebe has met with Kiti Brennan from whitiora twice about the vision and values review. She is writing a whakatauāki for our school which should support us to write a vision statement. She is also reviewing our school cultural narrative and writing translation for our school values and a kapa haka waiata to go with our birds.</li> <li>• Phoebe met with Amy Anderson who sent through concepts for our school logo – share with the Board in special topics.</li> <li>• School has organised a community hāngi alongside Opal &amp; Ben Smith. This is being hosted as part of a matariki community celebration. Many people from the māori community in Waikari have come on board to support.</li> <li>• Hurunui Youth hosted a transition to high school day which our year 7&amp;8s attended</li> <li>• Student leaders attended the National Young Leaders Day</li> <li>• The School leadership booklet was handed out Year 7&amp;8s.</li> </ul>	<p><b>1.1/1.2</b></p> <p><b>1.1</b></p> <p><b>1.2</b></p> <p><b>1.3</b></p> <p><b>1.2</b></p> <p><b>1.3</b></p> <p><b>1.3</b></p>	<a href="#">Results</a>	
27/8/25	<ul style="list-style-type: none"> <li>• Phoebe met with Kiti Brennan from whitiora regarding the school whakatauāki.</li> <li>• Phoebe has been working alongside Amy Anderson and the board around the school logo.</li> <li>• Phoebe is working with Nicholas Sparks to help with school vision review and strategic planning.</li> <li>• Hosted a school community hāngi &amp; Matariki festival sharing their learning.</li> <li>• School performed at the Hurunui Council Awards Night.</li> </ul>	<p><b>1.1/1.2</b></p> <p><b>1.1</b></p> <p><b>1.2</b></p> <p><b>1.2</b></p>	<a href="#">Results</a>	

	<ul style="list-style-type: none"> <li>• Kapa Haka Festival is happening this coming week.</li> <li>• Hurunui Youth hosted a year 7&amp;8 camp in Boyle River during the holidays (only 2 students from Waikari School Participated) Phoebe &amp; other principals have asked if Hurunui Youth will organise this next year.</li> <li>• Students attended the Kahui Ako Leaders Day in Oxford.</li> <li>• Student leaders organised Book Week</li> <li>• Student leaders have organised Daffodil Day</li> </ul>	<p><b>1.3</b></p> <p><b>1.3</b></p> <p><b>1.3</b></p> <p><b>1.3</b></p>		
3/12/25	<ul style="list-style-type: none"> <li>• Board has approved revised school logo, and values graphic design. To be shared with community at end of year prizegiving.</li> <li>• Phoebe is working with Nicholas Sparks to help with school vision review and strategic planning. Visioning work to be completed at the Board Meeting</li> <li>• Students are working with Zoe de Groot to learn a new waiata for end of year Prizegiving and Singing at the Hospital.</li> <li>• Hurunui Youth hosted their final session of the Hurunui Youth Connect Pilot Program - orienteering in Chch and riding the public buses. This program was successful and it would be great to see Hurunui Youth continue it again next year.</li> <li>• Year 7&amp;8 Students attended 3 different leadership events (student leaders attended 4) this year. As well as a optional 3 day camp which two students attended.</li> <li>• Student leaders are organising Christmas Around the World Friday event.</li> </ul>	<p><b>1.1/1.2</b></p> <p><b>1.1</b></p> <p><b>1.2</b></p> <p><b>1.2</b></p> <p><b>1.3</b></p> <p><b>1.3</b></p> <p><b>1.3</b></p> <p><b>1.3</b></p>		

<b>Strategic Goal 2:</b>	<b>Strategic Initiatives 2023:</b>
<b>Ako Learning</b>	1. Create a Localised Curriculum with Rural Focus



	<ul style="list-style-type: none"> <li>• Staff attended Rob Proffit-White Maths PLD.</li> <li>• Staff participated in the Structured Literacy ImpactED training alongside our kahui ako. MOE approved and paid for.</li> <li>• Phoebe attended North Canterbury Learning Support Development Network on Thursday 15th May.</li> </ul>	2.3		
24/7/25	<ul style="list-style-type: none"> <li>• School wide theme - ako taiwhenua - learning about our land. Focus for Terms 3 &amp; 4 Technology. Looking at the technological/design process to design something to solve a problem. Using agriculture as a focus for this.</li> <li>• Assessment and Reports went out Mid Year - was some confusion around where children are tracking. Teachers were able to answer questions at Whānau Connects.</li> <li>• Some feedback concerning reports that it was heavy teacher speak. Conversations were had about MOE recommendations r.e. Reporting and Mid-Year Reports are progress reports, reporting on what students have learnt and what their next steps are.</li> <li>• Teachers will take on feedback on teacher speak.</li> <li>• Whānau Connects held 22nd-23rd July. Most whānau attended. CAPs (Collaborative Action Plans) were also reviewed at these meetings. Attendance conversations were had.</li> <li>• MOE has announced a new assessment provider for 2026.</li> <li>• Staff Teacher Only Day - Maths Curriculum with Rob Proffit-White 25th July attended.</li> <li>• Staff continuing to participate in ImpactEd Structured Lit PLD</li> <li>• Staff continuing to participate in Rob Profit White Maths PLD</li> <li>• Phoebe attended NCLSD (North Canterbury Learning Support Development) PLD Day.</li> </ul>	2.1  2.2       2.3	<b>Curriculum overview</b>         <b>Reporting &amp; Whānau Connects</b>	
5/11/25	<ul style="list-style-type: none"> <li>• Working with the community garden with planting and growing. Have the Waikari School Planter Box for our garden.</li> </ul>	2.1	<b>Curriculum overview</b>	

	<ul style="list-style-type: none"> <li>• Hosted School Camp Week exploring EOTC, Native Animals, Farmyard Animals and bushcraft.</li> <li>• Zoe &amp; Kerry attended MOE Funded Structured Lit PLD Day</li> <li>• Phoebe attended a Beginning Principals Hui</li> <li>• Phoebe attended Beginning Principals COP</li> <li>• Zoe &amp; Kerry attended Maths PLD with Rob Proffit-White</li> <li>• Hosted School Pet Day</li> <li>• MOE Assessment is still not confirmed so assessment at end of year will still be no graphs.</li> </ul>	<p>2.1</p> <p>2.3</p> <p>2.3</p> <p>2.3</p> <p>2.1</p> <p>2.2</p>	<p><b>Reporting &amp; Whānau Connects</b></p>	
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## Evaluation and analysis of the school's students' progress and achievement

## Waikari School Demographics

**Roll: 31**

**Male: 15**

**Female: 16**

**NZ European: 17**

**Māori: 13**

**Other: 1**

Writing: At the end of 2025 88% of students were proficient or exceeding their year level expectations.

Maths: At the end of 2025 90% of students were proficient or exceeding their year level expectations.

Reading: At the end of 2025 88% of students were proficient or exceeding their year level expectations.

Throughout 2025 teachers undertook professional development in Structured Literacy, Maths, and Writing. This has supported the academic success of our students.

**Students who are current - Progress Overview - English Reading (all students)**

	Mid 2023	End 2023	Mid 2024	End 2024	Mid 2025	End 2025
At or Above	24/27	23/28	26/31	26/31	26/32	28/32
Working Towards	3/27	5/28	5/31	5/31	6/32	4/32
Percentage within or above	90%	82%	84%	84%	82%	88%

**Students who are current - Progress Overview - English Writing (all students)**

	Mid 2023	End 2023	Mid 2024	End 2024	Mid 2025	End 2025
At or Above	24/27	25/28	27/31	27/31	27/32	28/32
Working Towards	3/27	3/28	4/31	4/31	5/32	4/32
Percentage within or above	90%	90%	87%	87%	82%	88%

**Students who are current - Progress Overview - Maths (all students)**

	Mid 2023	End 2023	Mid 2024	End 2024	Mid 2025	End 2025
At or Above	26/27	28/28	31/31	31/31	31/32	29/32
Working Towards	1/27	0/28	0/31	0/31	1/32	3/32
Percentage within or above	97%	100%	100%	100%	96%	90%

## Priority Learners

Students who have been 'needing support' this year have received the following supports;

- Teacher Aide time
- Individualised reading with Teacher/Teacher Aide
- Structured Literacy support with Teacher/Principal/Teacher Aide
- RTLB support - testing, next learning steps, funding & resources
- NE Transition Group
- Individualised collaborative action plan meetings with identified individual goals and supports.
- Teachers have used LSC Staffing to provide 1:1 or small group instruction on release days.

# How we have given effect to Te Tiriti o Waitangi

During 2025, these are examples of the actions we have undertaken to give effect to Te Tiriti o Waitangi;

- Kapa Haka instruction with an outside tutor.
- Participation in the North Canterbury Kapa Haka Festival
- karakia, waiata and tikanga
  - Learnt new waiata
  - participated in a Mihi Whakatau to welcome new kaiako and whānau
  - Performed karakia, waiata at the Waikari Hospital, mihi whakatau and prizegiving
  - Performed karakia and mihi whakatau at the Hurunui District Council
- Community Consultation to ensure whānau voice.
- Working with Kiti Brennan from Whitiora on Cultural Narrative, School Whakatāuakī and Vision and Values Review
- Staff attended Tuahiwi Education Workshop 2.

# Report on other special and contestable funding

- The principal had \$6419 left from the 2024 allocation of Principal Wellbeing Money so used that funding for the 2025 school year.
- It was spent on:

Date	Event	Cost
16-7-25	<ul style="list-style-type: none"><li>• North Canterbury Principals Group Breakfast</li></ul>	\$20
16-7-25	<ul style="list-style-type: none"><li>• CPPA Conference</li></ul>	\$350
5/12/25	<ul style="list-style-type: none"><li>• Strategic Planning Support - Nicholas Williams</li></ul>	\$2875
		<b>Total \$3245</b>

## Kiwisport funding

We received a grant of \$544.24. This funding has been used to increase students' engagement in physical activity.

We used it for:

- Attending and participating in inter school sporting events such as, kiwisport, athletics, swimming sports
- Host swimming sports at a local pool
- Organising and hosting the Hurunui Cross Country
- Attending local events and activities such as the Hanmer Hot Pools, School Ski Trip, Christchurch Ice Skating Rink
- Purchasing additional sports equipment for the school.
- Approximate children that participated was 32 students
- Purchase new sports equipment for the students.

## Statement of compliance with employment policy

At Waikari School, we ensure that we follow the EEO principles when employing staff. This year the School Board appointed a Fixed Term Part Time Teacher Aide, as well as a Fixed Term Permanent Cleaner. Throughout this process the Board followed the EEO Policy and worked closely with NZSBA to ensure that they met all the EEO requirements.

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

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

