

KAITAIA PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 1026

Principal: Brendon Morrissey

School Address: 5 Church Road, Kaitaia

School Postal Address: 5 Church Road, Kaitaia 0410

School Phone: 09 408 0228

School Email: office@kaitaiaprimarv.school.nz

Accountant / Service Provider: Ask Accounting Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Delwynne Stevenson	Acting Principal - Term 1 2025		27th April 2025
Brendon Morrissey	Principal		
Ian Kaihe-Wetting	Presiding Member	Re-elected	Sept-28
Melanie Burger	Parent Rep	Elected	Resigned June 2025
Riana Wihongi	Parent Rep	Re-elected	Sept-28
Tui Matthews	Parent Rep	Re-elected	Sept-28
Brownyn Beddows	Parent Rep	Elected	Sept-28
Te Waru Popata	Parent Rep	Co-opted	Sept-28
Martha Popata	Staff Rep	Elected	Sept-28
Chantal Drewet	Minutes Secretary		Sept-28



KAITAIA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

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

Kaitaia 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.

Ian Kaihe-Wetting

Full Name of Presiding Member

Brendon Lee Morrissey

Full Name of Principal

Ian Kaihe

Signature of Presiding Member

B.L. Morrissey

Signature of Principal

17 July 2026

Date

17 July 2026

Date

Kaitaia 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	5,122,939	4,404,310	5,138,378
Government Grants - Resource Teachers: Learning and Behaviour	4	3,950,307	2,038,343	3,801,063
Locally Raised Funds	3	107,942	81,796	74,798
Interest		12,896	24,500	30,316
Other Revenue		-	-	1,533
Total Revenue		9,194,084	6,548,949	9,046,088
Expense				
Locally Raised Funds	3	44,379	51,800	39,319
Learning Resources	5	3,278,933	2,907,790	3,129,172
Administration	6	717,561	591,814	693,137
Resource Teachers: Learning and Behaviour	4	3,950,307	2,038,343	3,844,734
Interest		3,179	1,975	2,944
Property	7	1,354,620	1,026,880	1,481,542
Loss on Disposal of Property, Plant and Equipment		(565)	-	1,687
Total Expense		9,348,414	6,618,602	9,192,535
Net Surplus / (Deficit) for the year		(154,330)	(69,653)	(146,447)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(154,330)	(69,653)	(146,447)

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

Kaitaia Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		1,137,580	1,137,580	1,284,027
Total comprehensive revenue and expense for the year		(154,330)	(69,653)	(146,447)
Contribution - Furniture and Equipment Grant		15,260	-	-
Equity at 31 December		998,510	1,067,927	1,137,580
Accumulated comprehensive revenue and expense		998,510	1,067,927	1,137,580
Equity at 31 December		998,510	1,067,927	1,137,580

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.

Kaitaia 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	8	297,203	319,478	657,953
Accounts Receivable	9	646,438	518,000	518,524
GST Receivable		29,710	30,000	39,099
Prepayments		4,728	4,500	4,353
Inventories	10	2,628	2,000	2,060
Funds held on behalf of RTLB Cluster	4	5,305	-	-
Funds Receivable for Capital Works Projects	17	23,652	-	-
		1,009,664	873,978	1,221,989
Current Liabilities				
Accounts Payable	12	820,277	672,000	751,934
Borrowings	13	50,106	50,106	50,106
Revenue Received in Advance	14	22,223	10,500	5,693
Provision for Cyclical Maintenance	15	4,643	-	4,615
Finance Lease Liability	16	14,323	8,696	14,162
Funds held for Capital Works Projects	17	-	-	181,388
Funds held on behalf of RTLB Cluster	4	-	50,000	43,671
Funds held on behalf of RTLit Cluster	18	4,486	-	17,761
		916,058	791,302	1,069,330
Working Capital Surplus/(Deficit)		93,606	82,676	152,659
Non-current Assets				
Property, Plant and Equipment	11	1,123,899	1,112,242	1,114,417
		1,123,899	1,112,242	1,114,417
Non-current Liabilities				
Borrowings	13	36,551	36,551	58,092
Provision for Cyclical Maintenance	15	153,845	84,824	50,752
Finance Lease Liability	16	28,599	5,616	20,652
		218,995	126,991	129,496
Net Assets		998,510	1,067,927	1,137,580
Equity		998,510	1,067,927	1,137,580

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

Kaitaia Primary School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		2,102,559	1,686,733	1,948,996
Locally Raised Funds		127,622	58,796	48,777
Goods and Services Tax (net)		9,389	(30,000)	(14,888)
Payments to Employees		(1,141,689)	(1,160,909)	(1,234,185)
Payments to Suppliers		(1,031,095)	(578,334)	(694,338)
Interest Paid		(3,179)	(1,975)	(2,944)
Interest Received		12,420	27,500	33,012
Net cash from/(to) Operating Activities		76,027	1,811	84,430
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		13,225	-	11,268
Purchase of Property Plant & Equipment (and Intangibles)		(159,663)	(204,472)	(123,867)
Proceeds from Sale of Investments		-	-	200,000
Net cash from/(to) Investing Activities		(146,438)	(204,472)	87,401
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,260	-	-
Contributions from Ministry of Education		-	-	1,345
Distributions to Ministry of Education		-	-	181,388
Finance Lease Payments		(16,767)	(60,514)	(32,725)
Repayment of Borrowings		(21,541)	36,551	-
Funds Administered on Behalf of Other Parties		(267,291)	(30,000)	-
Net cash from/(to) Financing Activities		(290,339)	(53,963)	150,008
Net increase/(decrease) in cash and cash equivalents		(360,750)	(256,624)	321,839
Cash and cash equivalents at the beginning of the year	8	657,953	576,102	336,114
Cash and cash equivalents at the end of the year	8	297,203	319,478	657,953

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.

Kaitaia Primary School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Kaitaia Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 16.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

Cash and cash equivalents consist of bank balances. The carrying amount of cash and cash equivalents represent fair value.

f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and are comprised of stationery and 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-40 years
Furniture and Equipment	10-15 years
Information and Communication Technology	3-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on the agreed trade-in value offered by the supplier in an arm's length transaction, which is considered to reflect market value.

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

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

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

Remeasurements are recognised in surplus or deficit in the period in which they arise.

l) Revenue Received in Advance

Revenue received in advance relates to grants received for Resource Teacher: Learning and Behaviour and Resource Teacher: Literacy 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.

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

m) Funds held for Capital works

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

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

n) 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.

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

q) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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 statement 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.

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	1,474,709	1,764,205	1,703,493
Teachers' Salaries Grants	2,306,710	1,932,105	2,038,025
Use of Land and Buildings Grants	922,891	696,000	989,139
Ka Ora, Ka Ako - Healthy School Lunches Programme	400,759	-	389,185
Other Government Grants	17,870	12,000	18,536
	5,122,939	4,404,310	5,138,378

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	14,583	22,500	22,482
Fees for Extra Curricular Activities	40,525	18,000	17,332
Trading	1,356	-	565
Fundraising and Community Grants	16,896	17,000	15,408
Other Revenue	34,582	24,296	19,011
	107,942	81,796	74,798
Expense			
Extra Curricular Activities Costs	37,293	42,000	31,918
Trading	5,507	3,800	3,470
Fundraising and Community Grant Costs	1,579	6,000	3,931
	44,379	51,800	39,319
Surplus/ (Deficit) for the year Locally Raised Funds	63,563	29,996	35,479

4. Resource Teachers: Learning and Behaviour Services Revenue and Expense

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers for Learning Behaviour to its group of schools.

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Teachers' Salary Grant	3,341,392	1,500,000	3,256,502
Administration Grant	111,209	111,209	108,504
Learning Support Funding	198,461	198,461	198,461
Year 11-13 Funding	4,348	3,000	5,262
Travel Grant	195,628	195,628	179,840
Other Revenue	99,269	30,045	52,494
	3,950,307	2,038,343	3,801,063
Revenue received in advance	\$4,034		
Revenue recognised	4,004,341	2,038,343	3,801,063
Expense			
Employee Benefit - Salaries	3,341,392	1,500,000	3,271,502
Administration	159,299	139,100	135,314
Learning Support	249,992	198,461	196,648
Year 11-13	3,327	5,262	3,445
Travel	196,297	195,520	185,002
Other Expenses			52,823
Total Expense	3,950,307	2,038,343	3,844,734
Deficit to carry forward	(59,339)		
<i>Surplus/ (Deficit) for the year - RTLB Service</i>	<u>(5,305)</u>		<u>(43,671)</u>

5. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	44,239	75,101	47,169
Information and Communication Technology	27,106	26,000	23,771
Employee Benefits - Salaries	3,035,598	2,640,314	2,884,028
Staff Development	4,465	8,000	6,828
Depreciation	162,396	149,375	160,855
Other Learning Resources	5,129	9,000	6,520
	3,278,933	2,907,790	3,129,171

6. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	10,149	7,200	7,485
Board Fees and Expenses	23,143	7,000	8,353
Other Administration Expenses	24,346	24,800	29,185
Employee Benefits - Salaries	247,800	242,700	247,576
Insurance	5,067	5,430	5,233
Service Providers, Contractors and Consultancy	6,297	6,300	6,120
Ka Ora, Ka Ako - Healthy School Lunches Programme	400,759	298,384	389,185
	717,561	591,814	693,137

7. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	17,497	19,800	20,175
Cyclical Maintenance	131,687	41,980	166,446
Heat, Light and Water	35,260	40,000	35,545
Rates	10,284	9,200	8,138
Repairs and Maintenance	63,559	45,200	96,969
Use of Land and Buildings	922,891	696,000	989,139
Employee Benefits - Salaries	153,322	155,000	145,491
Other Property Expenses	20,120	19,700	19,639
	<u>1,354,620</u>	<u>1,026,880</u>	<u>1,481,542</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.

8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	297,203	319,478	657,953
Cash and cash equivalents for Statement of Cash Flows	<u>297,203</u>	<u>319,478</u>	<u>657,953</u>

Of the \$297,203 Cash and Cash Equivalents, \$4,486 (2024: \$7,399) is held by the School on behalf of the RT Lit Service. See note 18 for details of how the funding received for the service has been spent in the year.

9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	-	-	3,150
Receivables from the Ministry of Education	2,980	3,000	4,047
Interest Receivable	476	-	-
Teacher Salaries Grant Receivable	642,982	515,000	511,327
	<u>646,438</u>	<u>518,000</u>	<u>518,524</u>
Receivables from Exchange Transactions	476	-	3,150
Receivables from Non-Exchange Transactions	645,962	518,000	515,374
	<u>646,438</u>	<u>518,000</u>	<u>518,524</u>

10. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	-	-	1,584
School Uniforms	2,628	2,000	476
	<u>2,628</u>	<u>2,000</u>	<u>2,060</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	441,604	-	(13)	-	(20,889)	420,702
Furniture and Equipment	546,638	155,892	(10,880)	-	(87,474)	604,176
Information and Communication Technology	71,545	-	(226)	-	(33,265)	38,054
Leased Assets	33,973	24,876	-	-	(17,907)	40,942
Library Resources	20,657	3,770	(1,541)	-	(2,861)	20,025
	<u>1,114,417</u>	<u>184,538</u>	<u>(12,660)</u>	<u>-</u>	<u>(162,396)</u>	<u>1,123,899</u>

The net carrying value of furniture and equipment held under a finance lease is \$40,792 (2024: \$40,941).

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	856,874	(436,172)	420,702	861,300	(419,696)	441,604
Furniture and Equipment	1,449,844	(845,668)	604,176	1,596,576	(1,049,938)	546,638
Information and Communication Technology	256,878	(218,824)	38,054	413,078	(341,533)	71,545
Leased Assets	76,267	(35,325)	40,942	101,561	(67,588)	33,973
Library Resources	62,728	(42,703)	20,025	63,711	(43,054)	20,657
	<u>2,702,591</u>	<u>(1,578,692)</u>	<u>1,123,899</u>	<u>3,036,226</u>	<u>(1,921,809)</u>	<u>1,114,417</u>

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	96,204	120,000	148,097
Accruals	6,767	7,000	6,507
Employee Entitlements - Salaries	695,228	515,000	569,224
Employee Entitlements - Leave Accrual	22,078	30,000	28,106
	<u>820,277</u>	<u>672,000</u>	<u>751,934</u>
Payables for Exchange Transactions	820,277	672,000	751,934
	<u>820,277</u>	<u>672,000</u>	<u>751,934</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Painting Contract due within one year	50,106	50,106	50,106
	<u>50,106</u>	<u>50,106</u>	<u>50,106</u>
Painting Contract due after one year	36,551	36,551	58,092
	<u>36,551</u>	<u>36,551</u>	<u>58,092</u>

14. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	-	4,500	-
Other revenue in Advance	22,223	6,000	5,693
	<u>22,223</u>	<u>10,500</u>	<u>5,693</u>

15. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	55,367	46,163	26,263
Increase/(decrease) to the Provision During the Year	103,121	41,980	166,446
Use of the Provision During the Year	-	(3,319)	(137,342)
Provision at the End of the Year	<u>158,488</u>	<u>84,824</u>	<u>55,367</u>
Cyclical Maintenance - Current	4,643	-	4,615
Cyclical Maintenance - Non current	153,845	84,824	50,752
	<u>158,488</u>	<u>84,824</u>	<u>55,367</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2027. This plan is based on the School's 10 Year Property plan.

16. 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	17,199	8,696	16,367
Later than One Year	31,654	5,616	22,827
Future Finance Charges	(5,931)	-	(4,380)
	<u>42,922</u>	<u>14,312</u>	<u>34,814</u>
Represented by			
Finance lease liability - Current	14,323	8,696	14,162
Finance lease liability - Non current	28,599	5,616	20,652
	<u>42,922</u>	<u>14,312</u>	<u>34,814</u>

17. 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 projects is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
MOE Replace Failed Path/Retaining Wall	51,400	6,000	(57,400)	-	-
MOE Covered Outdoor Learning Area	122,494	11,751	(134,245)	-	-
MOE Drainage Jnr School	7,494	3,014	(10,508)	-	-
MOE Library Covered Outdoor Learning	-	-	(23,652)	-	(23,652)
Totals	181,388	20,765	(225,805)	-	(23,652)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(23,652)

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
MOE LSPM Modifications - Project Number 239042	(95)	-	95	-	-
MOE Junior Concrete/Pool Works - PN 243506	(1,250)	50,002	(48,752)	-	-
MOE Replace Failed Path/Retaining Wall - PN 249296	-	54,000	(2,600)	-	51,400
MOE Covered Outdoor Learning Area - PN 239284	-	340,470	(217,976)	-	122,494
MOE Drainage Jnr School - Project Number 249297	-	30,563	(23,069)	-	7,494
Totals	(1,345)	475,035	(292,302)	-	181,388

Represented by:

Funds Held on Behalf of the Ministry of Education	181,388
Funds Receivable from the Ministry of Education	-

18. Funds Held on Behalf of RTLit Cluster

Kaitia Primary School is the lead school funded by the Ministry of Education to provide Resource Teachers of Literacy services to its cluster of schools.

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held at Beginning of the Year	7,399	-	7,747
Funds Received from MOE	17,641	17,640	17,211
Total funds received	25,040	17,640	24,958
Funds Spent on Behalf of the Cluster	20,554	17,640	17,559
Funds remaining	4,486	-	7,399
Funds Held at Year End	4,486	-	7,399

19. 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 conditions 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.

20. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	4,340	4,085
<i>Leadership Team</i>		
Remuneration	831,476	565,772
Full-time equivalent members	6	4
Total key management personnel remuneration	835,816	569,857

There are 6 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) committees that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members may also have been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	190-200
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100-110	15	25
110-120	14	8
120-130	9	3
160-170	-	1
	38	37

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School’s final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2026.

23. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$354,648 (2024: \$228,625) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Covered Outdoor Learning Area	354,648
Total	354,648

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

24. 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	297,203	319,478	657,953
Receivables	646,438	518,000	518,524
Total financial assets measured at amortised cost	<u>943,641</u>	<u>837,478</u>	<u>1,176,477</u>

Financial liabilities measured at amortised cost

Payables	820,277	672,000	751,934
Borrowings - Loans	36,551	36,551	58,092
Finance Leases	42,922	14,312	34,814
Total financial liabilities measured at amortised cost	<u>899,750</u>	<u>722,863</u>	<u>844,840</u>

25. 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 Kaitaia Primary School's financial statements for the year ended 31 December 2025

Opinion

The Auditor-General is the auditor of Kaitaia Primary School (the School). The Auditor-General has appointed me, Sarah Jenkins, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 2 to 18, 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.

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 17 July 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

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

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.

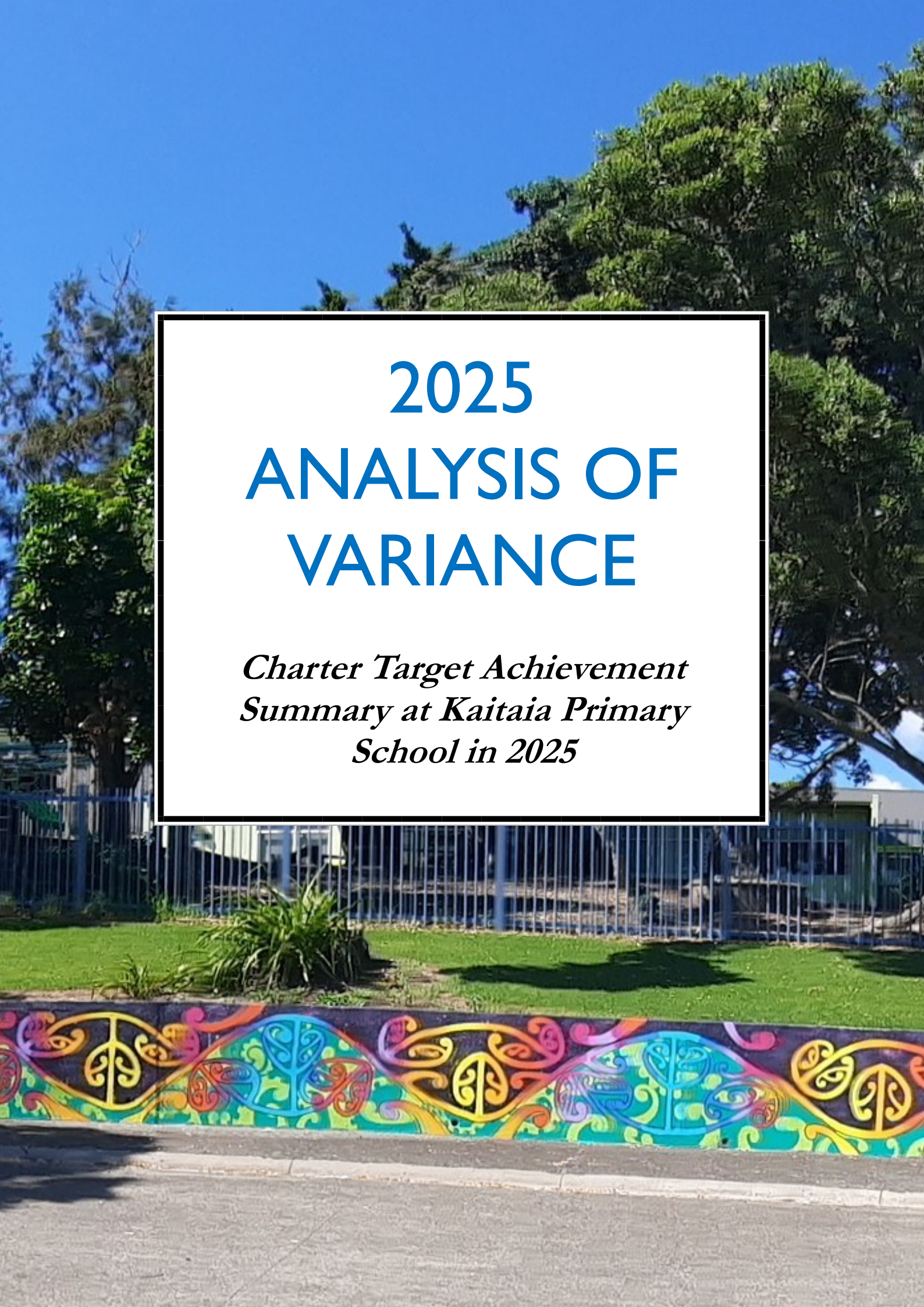
Independence

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.



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

The background of the document is a photograph of a schoolyard. In the foreground, there is a colorful mural on a low wall, featuring repeating patterns of stylized leaves and flowers in shades of blue, green, yellow, and red. Behind the mural is a green lawn. In the middle ground, there is a blue metal fence. Behind the fence, there are several large, leafy green trees under a clear blue sky. The text is overlaid on a white rectangular box with a black border in the center of the image.

2025 ANALYSIS OF VARIANCE

*Charter Target Achievement
Summary at Kaitaia Primary
School in 2025*

Whole School Reading Results 2025

Reading (November 2025 “Best Fit” Levels)

Above	18%
At	34%
Just Below	23%
Well Below	25%

Reading (June 2025 “Best Fit” Levels)

Above	10%
At	18%
Just Below	32%
Well Below	40%

Reading (February 2025 “Best Fit” Levels)

Above	5%
At	7%
Just Below	32%
Well Below	56%

Boys (Accelerated Shift) = $44/133 = 33\%$ (Feb—Nov)

Girls (Accelerated Shift) = $46/124 = 37\%$ (From Feb—Nov)

Maori (Accelerated Shift) = $73/217 = 34\%$ (From Feb—Nov)

Accelerated Shift = 2 or more sub-levels of shift.

Whole School Writing Results 2025

Writing (November 2025 “Best Fit” Levels)

Above	11%
At	29%
Just Below	37%
Well Below	23%

Writing (June 2025 “Best Fit” Levels)

Above	5%
At	16%
Just Below	38%
Well Below	41%

Writing (February 2025 “Best Fit” Levels)

Above	2%
At	5%
Just Below	32%
Well Below	61%

Boys (Accelerated Shift) = $38/133 = 29\%$ (Feb—Nov)

Girls (Accelerated Shift) = $31/125 = 25\%$ (From Feb—Nov)

Maori (Accelerated Shift) = $57/218 = 26\%$ (From Feb—Nov)

Accelerated Shift = 2 or more sub-levels of shift.

Whole School Mathematics Results 2025

Mathematics (November 2025 “Best Fit” Levels)

Above	16%
At	36%
Just Below	36%
Well Below	12%

Mathematics (June 2025 “Best Fit” Levels)

Above	9%
At	24%
Just Below	39%
Well Below	28%

Mathematics (February 2025 “Best Fit” Levels)

Above	10%
At	15%
Just Below	34%
Well Below	41%

Boys (Accelerated Shift) = $27/133 = 20\%$ (Feb—Nov)

Girls (Accelerated Shift) = $30/124 = 24\%$ (From Feb—Nov)

Maori (Accelerated Shift) = $50/217 = 23\%$ (From Feb—Nov)

Accelerated Shift = 2 or more sub-levels of shift.

Year One Overall Numbers:

28 students were assessed in Writing in February and again in November

13/28 students made 0 sub-levels of shift in 2025 = 46.4%

15/28 students made 1 sub-level of shift in 2025 = 53.6%

Overall Accelerated Progress

0/28 students in Y1 made accelerated progress in Writing in 2025

Note: Accelerated progress = 2 or more sub-levels of shift in one year.

Overall Achievement Levels

February 2025

0/34 At/Above in Writing = 0%

November Levels

18/44 At/Above in Writing = 40.9%

Charter Targets in Writing 2025

To move at least **50%** of students up by **1** sub level or more.

Result = 15/28 = 53.6%

Variance = +3.6%

Year Two Overall Numbers:

42 students were assessed in Writing in February and again in November

5/42 made 0 sub-levels of shift in Writing in 2025 = 11.9%

29/42 made 1 sub-level of shift in Writing in 2025 = 69.0%

8/42 made 2 or more sub-levels of shift in Writing in 2025 = 19.0%

Overall Accelerated Progress

8/42 students in Y2 made accelerated progress in Writing = 19.0%

Note: Accelerated progress = 2 or more sub-levels of shift in one year.

Overall Achievement Levels

February 2025

1/49 At/Above in Writing = 2.0%

November Levels

17/47 At/Above in Writing = 36.2%

Charter Targets in Writing 2025

To move at least 50% up by 1 sub-level or more in Writing.

Result = 37/42 = 88.1%

Variance = +38.1%

To move at least 10% up by 2 sub-levels or more in Writing.

Result = 8/42 = 19.0%

Variance = +9.0%

Year Three Overall Numbers:

36 students were assessed in Writing in February and again in November

2/36 students made 0 sub-levels of shift in Writing in 2025 = 5.5%

21/36 students made 1 sub-level of shift in Writing in 2025 = 58.3%

13/36 students made 2 or more sub-levels of shift in Writing in 2025 = 36.1%

Overall Accelerated Progress

13/3 students in Y3 made accelerated progress in Writing = 36.1%

Note: Accelerated progress = 2 or more sub-levels of shift in one year.

Overall Achievement Levels

February 2025

4/44 At/Above in Writing = 9.1%

November Levels

15/42 At/Above in Writing = 35.7%

Charter Targets in Writing 2025

To move at least 70% up by 1 sub-level or more in Writing.

Result = 34/36 = 94.4%

Variance = +24.4%

To move at least 30% up by 2 sub-levels or more in Writing.

Result = 13/36 = 36.1%

Variance = +6.1%

Year Four Overall Numbers:

49 students were assessed in Writing in February and again in November

5/49 students made no sub-levels of shift in Writing in 2025 = 10.2%

26/49 students made one sub-level of shift in Writing in 2025 = 53.1%

18/49 students made 2 or more sub-levels of shift in Writing in 2025 = 36.7%

Overall Accelerated Progress

18/49 students in Y4 made accelerated progress in Writing = 36.7%

Note: Accelerated progress = 2 or more sub-levels of shift in one year.

Overall Achievement Levels

February 2025

7/53 At/Above in Writing = 13.2%

November Levels

18/55 At/Above in Writing = 32.7%

Charter Targets in Writing 2025

To move at least 70% up by 1 sub-level or more in Writing.

Result = 44/49 = 89.8%

Variance = +19.8%

To move at least 30% up by 2 sub-levels or more in Writing.

Result = 18/49 = 36.7%

Variance = +8.3%

Year Five Overall Numbers:

53 students, were assessed in Writing in February and again in November

9/53 students made no sub-levels of shift in Writing in 2025 = 17.0%

27/53 students made one sub-level of shift in Writing in 2025 = 50.9%

17/53 students made 2 or more sub-levels of shift in Writing in 2025 = 32.1%

Overall Accelerated Progress

17/53 students in Y5 made accelerated progress in Writing = 32.1%

Note: Accelerated progress = 2 or more sub-levels of shift in one year.

Overall Achievement Levels

February 2025

5/57 At/Above in Writing = 8.8%

November Levels

21/58 At/Above in Writing = 36.2%

Charter Targets in Writing 2025

To move at least 70% up by 1 sub-level or more in Writing.

Result = 44/53 = 83.0%

Variance = +13.0%

To move at least 30% up by 2 sub-levels or more in Writing.

Result = 17/53 = 32.1%

Variance = +2.1%

Year Six Overall Numbers:

50 students were assessed in Writing in February and again in November

9/50 students made no sub-levels of progress in Writing in 2025 = 18.0%

28/50 students made one sub-level of progress in Writing in 2025 = 56.0%

13/50 students made 2 or more sub-levels of progress in Writing in 2025 = 26.0%

Overall Accelerated Progress

13/50 students in Y6 made accelerated progress in Writing = 26.0%

Note: Accelerated progress = 2 or more sub-levels of shift in one year.

Overall Achievement Levels

February 2025

4/54 At/Above in Writing = 7.4%

November Levels

18/53 At/Above in Writing = 34.0%

Charter Targets in Writing 2025

To move at least 70% up by 1 sub-level or more in Writing.

Result = 41/50 = 82.0%

Variance = +12.0%

To move at least 30% up by 2 sub-levels or more in Writing.

Result = 13/50 = 26.0%

Variance = -4.0%

Whole School Overall Numbers:

258 students were assessed in Writing in February and again in November

43/258 students made 0 sub-levels progress in Writing = **16.7%**

20/133 Boys made 0 sub-levels progress in Writing = **15.0%**

23/125 Girls made 0 sub-levels progress in Writing = **18.4%**

40/218 Maori students made 0 sub-levels progress = **18.3%**

146/258 students made 1 sub-level of progress in Writing = **56.6%**

75/133 Boys made 0 sub-levels progress in Writing = **56.4%**

71/125 Girls made 0 sub-levels progress in Writing = **56.8%**

121/218 Maori students made 0 sub-levels progress = **55.5%**

69/258 made 2 or more sub-levels progress in Writing = **26.7%**

38/133 Boys made 0 sub-levels progress in Writing = **28.6%**

31/125 Girls made 0 sub-levels progress in Writing = **24.8%**

57/218 Maori students made 0 sub-levels progress = **26.1%**

So overall, **26.7%** of our students made accelerated progress in Writing in 2025.

Overall Achievement Levels

February 2025

21/291 At/Above in Writing = **7.2%**

November Levels

130/322 At/Above in Writing = **40.4%**

Junior Language Budget = \$12400

Major purchase items for 2025:

Quick 60 programme delivery = \$10 000

Wendy Pye Publishing Decodable books = \$4953.48

Senior Language Budget = \$8200

Major purchase items for 2025:

Quick 60 programme delivery = \$5 000

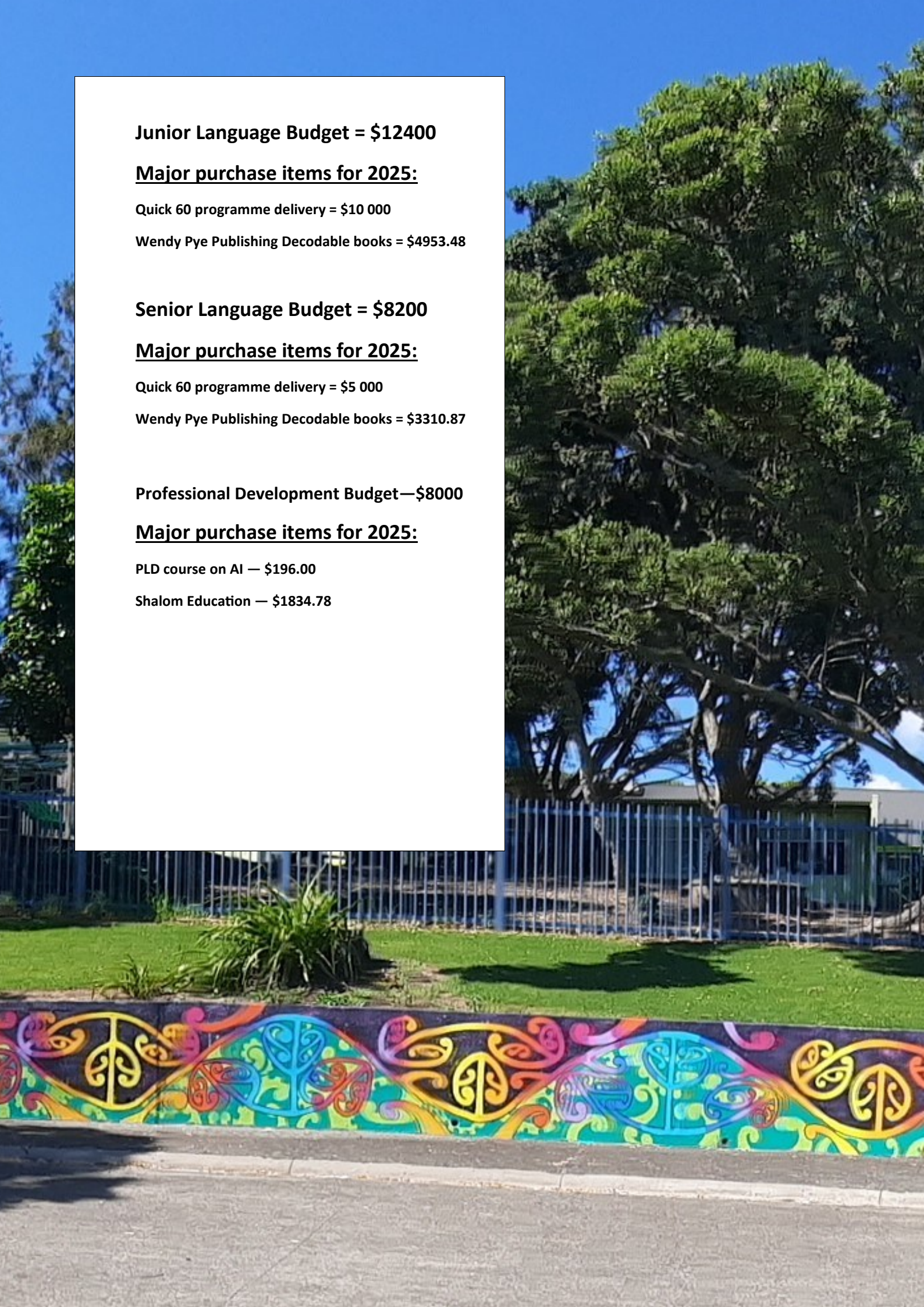
Wendy Pye Publishing Decodable books = \$3310.87

Professional Development Budget—\$8000

Major purchase items for 2025:

PLD course on AI — \$196.00

Shalom Education — \$1834.78



Whole Curriculum Focus in 2026

Over the past ten years, we have been consulting with our community and have developed a localised curriculum with students and whanau and their aspirations for educational achievement at the centre of this plan. We call this a curriculum of care - care for the social, emotional and learning needs of all students and their whanau. We call our localised curriculum "Learning for Keeps" led and influenced by core principles and practices of Manaakitanga, Aroha, Ngawari, Awhi, Whanaungatanga and Ako. The values of MANAWA to us. The local Iwi and community supported us to develop a KPS Student Graduate Profile: key components of which are Tu Tangata - knowledge of self and strong self identity, Tu Kaha - confidence and independence, Tu Maia - humility, Tu Auaha - creativity, Tu Hononga - connected to their worlds. Students need to know that they can and have capabilities. Students self-assessed themselves against these capabilities for our mid year reporting cycle.

In addition the school - with the community - have built an Effective Teacher profile for KPS. Mana Tu - the autonomy and independence of the teacher to act on student needs, Mana Whanau - the capacity of the teacher to work in partnership with family, Mana Tangata - the strength of the teacher/ student relationship to achieve positive outcomes, Mana Whenua - the ability to use powerful, local knowledge and contexts to progress learning outcomes and Mana Ukaipo - the ability to utilise the strength of the local iwi, hapu and people to progress learning in classrooms. This means that teachers must start with the student and whanau to begin planning for learning progress in their classrooms and acknowledge the agency of the child, rather than deficit theorising. The local curriculum has been further supported by data gathered through a series of in class visits and observations, feedback from students about their learning, analysis of patterns of progress from student achievement data, regular meetings with teachers to review and set on-going teaching and learning goals, discussion and feedback on teaching and learning goals and moves to put parents in equal learning partnerships with their children's teachers.

Over the past three years student achievement patterns show that our student's learning rates of progress are improving despite an ever-changing curriculum where assessment levels are still not sorted or settled across the curriculum.. Individual student data generated this year in writing shows little differentiation in achievement shifts between genders or groups of ethnicity.

2026 will see the continuation of the nationwide "curriculum refresh". All schools will be looking at new assessment tools and new developments across the curriculum. This is going to mean a chopping back of what is taught in class. It will mean that every classroom teacher will have a list of "must do's" to deliver to their tamariki each day. All in all, it will be a bit like going back in time in some subject areas, and bringing back the teaching practice that worked for our children year in, year out. I look forward to designing this with our current teaching staff.

B. Morrissey

Kaitaia Primary School

Statement of compliance with employment policy (for 2025 Annual Report)

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

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

How have you met your obligations to provide good and safe working conditions?	Board and senior management respond as quickly and as practicably as possible to reduce stressors or manage / adapt a work environment proactively to maximise student and staff wellbeing.e.g reducing class sizes through Bulk Grant and employing a fulltime Teacher Aide in each teaching space.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	All jobs and positions are advertised on multiple platforms to attract as wide a range of applicants as possible.
How do you practise impartial selection of suitably qualified persons for appointment? How are you recognising, - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service?	All applicants are shortlisted individually by a panel made up of key stakeholders for the position and the Board. Applications are then ranked according to suitability to the job description criteria by the whole panel. The top 4-5 applicants are interviewed and ranked again by the panel for a final decision. The school emphasizes our Effective Teacher's Profile criteria; Mana Whenua, Mana Ukaipo, Mana Whānau, Mana Tangata and Mana Tu to ensure that the needs of Māori people (Staff and students) physically, spiritually and emotionally are met onsite.

How have you enhanced the abilities of individual employees?	Some staff members have taken up the opportunity to learn Te Reo Māori through Te Hiku Okoro, Te Whare Wananga o Awanuiārangi courses, REAP, NZ Sign Language Conference (WGN) or through our work on
---	---

	Te Hurihanganui. We have enabled Teacher Aides to become LATs and we have a number of teacher Aides now undertaking Teacher training. Teacher Aides applied for the MOE PLD available as individuals.
How are you recognising the employment requirements of women?	The KPS staff are predominantly female, hence they get the preponderance of the say and decision making.
How are you recognising the employment requirements of persons with disabilities?	KPS has from time to time employed persons with special abilities for various roles and positions as their skills were required at the time or the school provided training to meet their needs.

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

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?		NO
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?		NO

	Kaitaia Primary School Kia Ngawari (Be Understanding)		
Email: kaitaiaps@xtra.co.nz	Website: http://www.kaitaiaprimarv.school.nz	Office Phone: 09 408-0228	Church Road Kaitaia

KiwiSport Funding Report 2025

Funding allocated: \$4960.44 excl. GST

Targeted spending included:

Kaitaia United Football Club fees \$973.91, Community Pool Hireage \$2975.65, Buses to sporting events \$635, Mangonui Netball \$626.09 & gymnastics \$437

Total = \$5021.56 excl. GST

All items listed above were necessary to enable us to train our children and get more of them into organised sports. Although the cost is clearly significant, we believe that the rewards/benefits our children get out of these opportunities is worth so much more.

The staff and children of Kaitaia Primary School would like to thank all those involved in making this new fund available. We live in an area where opportunities for children are not taken by many families simply because the cost of such opportunities is beyond the family's means. With this support, a want, a need and a hope has now become a reality for many more children from our school.

Nga mihi



**Brendon Morrissey
Principal**



Kaitaia Primary School

Kia Ngawari (Be Understanding)

Kaitaia Primary School: Principal's Annual Report 2025

Introduction

This report outlines our performance against the three major strategic objectives set for the 2024-2026 period. Our journey this year has been guided by our unwavering commitment to a "Curriculum of Care," ensuring that the social, emotional, and learning needs of every student and their whānau are at the heart of everything we do. Our localised curriculum, "Learning for Keeps," continues to be the foundation of our educational approach, woven from the threads of our core MANAWA values: Manaakitanga, Aroha, Ngawari, Awhi, Whanaungatanga, and Akona.

As a school, we have continued to build on our strengths, fostering a learning environment where every child feels valued, included, and empowered to succeed. This report details our progress in the key areas of cultural responsiveness, student wellbeing, and academic achievement, reflecting the collective effort and dedication of our students, staff, whānau, and the wider community.

Strategic Objective 1: Mana Whenua (Raising Student Achievement)

Our third strategic objective is dedicated to raising student achievement in the core curriculum areas of Reading, Writing, and Mathematics. As I proudly stated in my 2025 Prize Giving speech, "student achievement is on a steady rise, with almost a third of our students making two years of progress in Reading, Writing and Mathematics this year. Even more heartening is that the data shows this progress is shared across all our students, regardless of gender or ethnicity." [4](#)

Writing

Our school-wide focus on writing has yielded exceptional results in 2025. Across Years 1 to 5, we have exceeded our charter targets for both expected and accelerated progress. While we fell slightly short of our accelerated progress targets for Years 1 and 6, the overall picture is one of significant improvement, with 26.7% of all students making accelerated progress in writing. [1](#)

Year	Target (1+ sub-level)	Result	Variance	Target (2+ sub-levels)	Result	Variance
1	50%	53.6%	+3.6%			
2	50%	88.1%	+38.1%	10%	19.0%	+9.0%
3	70%	94.4%	+24.4%	30%	36.1%	+6.1%
4	70%	89.8%	+19.8%	30%	36.7%	+6.7%
5	70%	83.0%	+13.0%	30%	32.1%	+2.1%
6	70%	82.0%	+12.0%	30%	26.0	-4.0%

Table 2: 2025 Writing Results (1+ sub-level progress) 1

Reading and Mathematics

In Reading and Mathematics, we have also seen pleasing progress. In Reading, 34% of our Māori students, 33% of boys, and 37% of girls made accelerated shifts of two or more sub-levels. In Mathematics, 23% of Māori students, 20% of boys, and 24% of girls achieved accelerated progress. 1

These achievements are a direct result of our targeted teaching programmes and the dedication of our staff. Key initiatives in 2025 have included the implementation of the Sunshine Decodable Series, the BSLA programme, and a school-wide refresh of our PR1ME Maths implementation.

Strategic Objective 2: Mana Tangata (Positive Self Identity and Relationships)

Our second strategic objective centres on fostering positive self-identity, wellbeing, and strong relationships within our school community. The 2025 ERO review commended our "caring, inclusive environment and respectful relationships with adults fostering a strong sense of belonging." 2

The Mana Potential Programme has been successfully embedded across all classrooms, providing students with the strategies to self-manage their responses to challenges independently. The establishment of the Whare Manaaki as a welcoming space with a breakfast club has been pivotal in providing a settled start to the day for many of our students.

We have maintained our commitment to a 1:22 teacher-student ratio with the support of full-time Teacher Aides in every classroom. This, along with the continuation of the Lunches in Schools programme, has ensured that our students are well-supported and ready to learn.

We are also pleased to report an improvement in our attendance rates, with a continued focus on reducing truancy and fostering a school environment where every child wants to be.

Term	2022	2023	2024	2025
1	76.54%	83.01%	86.82%	83.85%
2	80.46%	80.60%	82.41%	83.05%
3	80.35%	81.87%	83.47%	79.80%
4	82.92%	83.28%	83.75%	80.86%

Table 1: School Attendance Rates (2022-2025) 3

Strategic Objective 3: Te Reo Māori (Mana Whenua)

Our first strategic objective focuses on embedding cultural responsiveness and the use of te reo Māori throughout our school. We are proud to report significant progress in this area, with the 2025 ERO review highlighting that our "students have a strong sense of language, culture and identity through genuine, authentic relationships with mana whenua." 2

Our KPS Effective Teacher Profile has been instrumental in ensuring our staff are equipped with the cultural competencies necessary to create a truly inclusive learning environment. This is complemented by our KPS Student Graduate Profile, which nurtures the development of Tu Tangata (strong self-identity), Tu Kaha (confidence and independence), Tu Maia (humility), Tu Auaha (creativity), and Tu Hononga (connectedness).

Throughout 2025, we have continued to strengthen our connection with our local iwi and community, working with local kaumatua and kuia to collect and share the rich histories of our land. This has been a key focus in the lead-up to our 150th jubilee celebrations in 2025.

Conclusion

2025 has been a year of significant achievement for Kaitaia Primary School. We have made substantial progress against our three strategic objectives, and our students are thriving in a learning environment that is culturally responsive, supportive, and focused on academic excellence. As we look ahead to 2026 and the nationwide curriculum refresh, we are well-placed to continue our journey of improvement, guided by our MANAWA values and our unwavering commitment to our "Curriculum of Care." ⁵

I would like to extend my sincere thanks to our dedicated staff, our supportive Board of Trustees, and our wonderful whānau for their ongoing partnership. Together, we are making a real difference in the lives of our tamariki.

Brendon Morrissey

Principal, Kaitaia Primary School

References

[1] Analysis of Variance 2025. (2025). Kaitaia Primary School.

[2] Areas of strength doc for ERO. (2025). Kaitaia Primary School.

[3] 2025 Annual Curriculum Implementation Plan. (2025). Kaitaia Primary School.

[4] 2025 Prize Giving Speech. (2025). Kaitaia Primary School.

[5] Kaitaia Primary School's Curriculum of Care





KAITAIA PRIMARY SCHOOL

ANNUAL REPORT 2024 AND
STRATEGIC PLAN 2025 - 2026



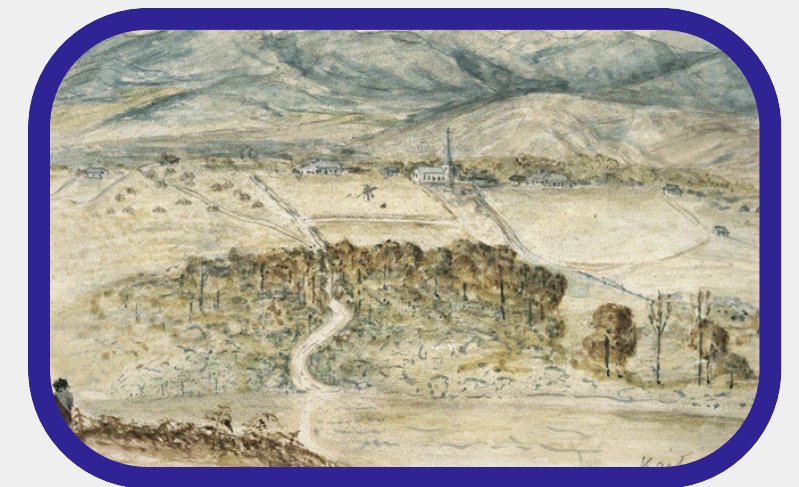
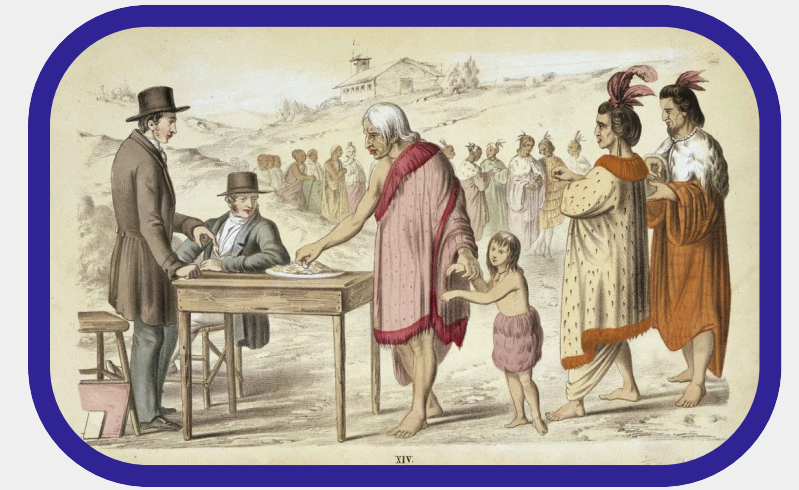
OUR HISTORY 1832

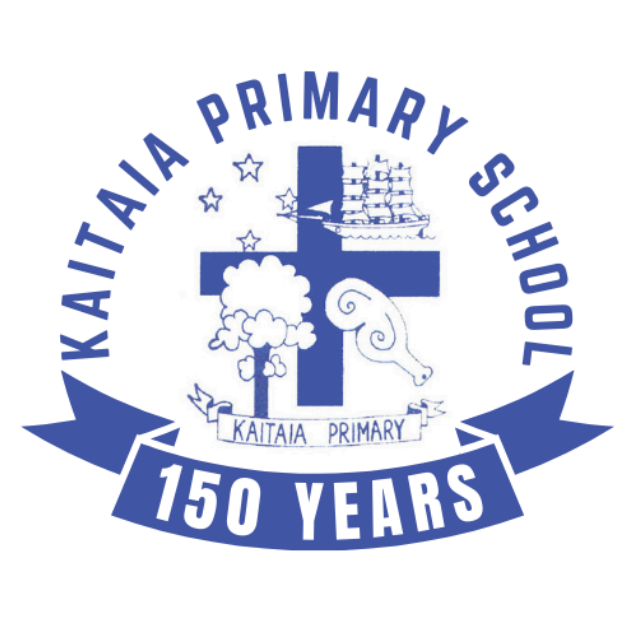
On November 30 1832, William Williams, W. G. Puckey and others met the prominent chief of the area, Nopera Panakareao at his residence at Rangaunu on 30 November. He accompanied them to visit his father Te Kaka at Kaitaia and then offered them suitable land for the missionaries new mission station. The purchase price was 80 blankets, 70 axes, 30 iron pots, 30 hoes, 40 plane irons, 30 pair scissors, 30 combs, 10 shark hooks, 2000 fish hooks of various sizes, and 50lbs of tobacco.

Joseph Mathews and William Puckey were appointed to the Kaitaia Mission Station and took up residence in 1833 with Mathews arriving first, later joined the next year by Puckey, with the official date of the establishment of the station recorded as 14th March 1834, Puckey's day of arrival.

Panakareao afforded protection over the station until his death in 1856. The boundary markers of the station was set from points between pa sites naming these as: Kerikeri, Te Aute, Te Tiki Aitiaki, Tinotino and Pukemiro.

On the 28th April, 1840, 500 local Māori gathered at the station to debate Te Tiriti o Waitangi and eventually sixty principal chiefs of the north gathered and signed the treaty following a speech by Nopera Pana-kareao. In the ensuing years, the mission station continued to be a meeting place between the missionaries and Maori and was often used by Government officials to conduct official business and meet with local Maori.



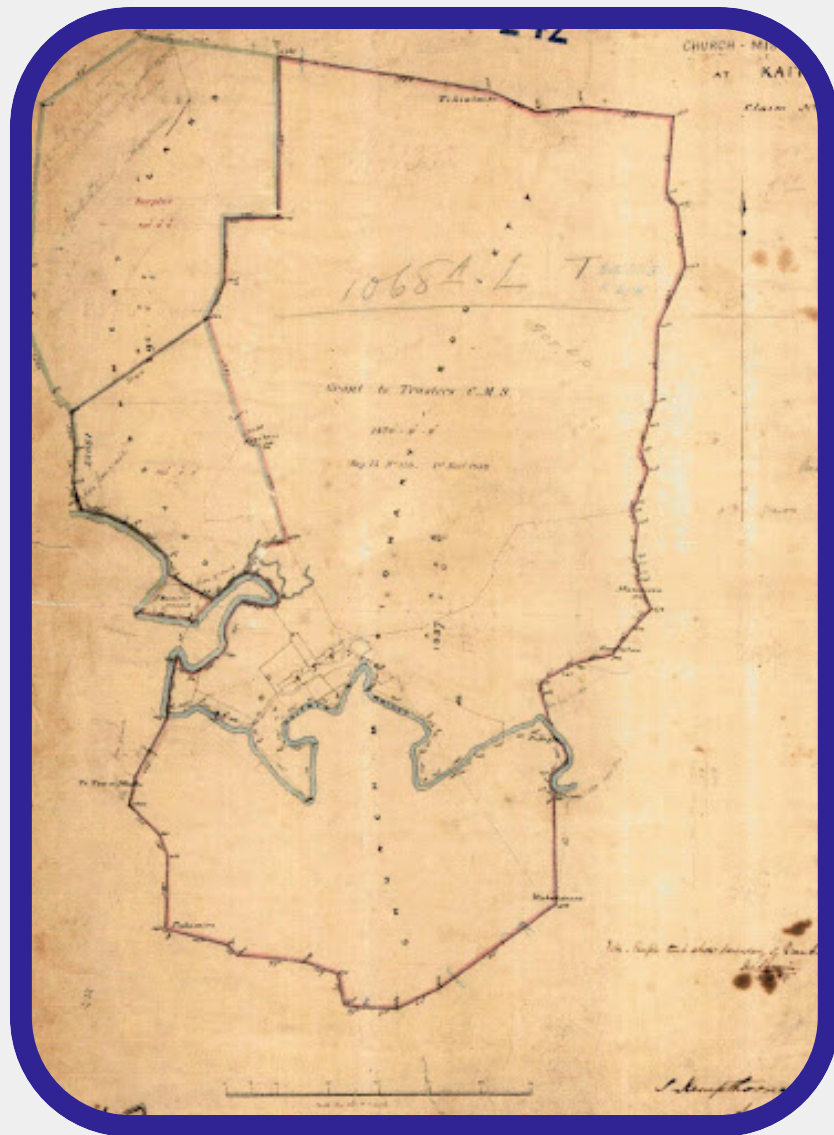


OUR HISTORY- 1860 - 1875

The role of the mission station began to decline during the 1860s when many of the local inhabitants of the area (Maori and pakeha) began moving afield to work the gum fields.

Around 1885 the CMS began subdividing their mission station estate and began selling off land. Four acres was donated as a site for a school which was built in 1887. The Anglican Vicarage (built 1885) was removed in 1975, leaving the historic totara tree planted by the Rev. J. Mathews as the last tangible evidence of the original CMA station. This tree can be found in the centre of the carpark at the end of Mission Place.

During 1874, parent pressure forced provincial government to look into the establishment of a State School in Kaitaia. Kaitaia District High School was opened in 1875 when the missionaries offered the use of a building to the government.



*From: Archaeological Assessment of Effects: Awanui Flood Scheme Project
30 November 2019 Northland Regional Council*

OUR KPS TEAM



KPS BOARD 2022-2025

CHANTAL DREWET
MARTHA POPATA
MELANIE BURGER
TUI MATTHEWS
IAN KAIHE-WETTING
RIANA WIHONGI
TE WARU POPATA
BRENDON MORRISSEY



KPS STAFF



KPS STUDENTS



KPS WHĀNAU



KPS COMMUNITY

OUR KPS VISION

“Inspired and resourceful learners for life.” “Kia whakaara, kia manawanui mō tōna ao”

OUR KPS VALUES MANAWA

MANAAKITANGA - CARING

AROHA - LOVE

NGAWARI - KINDNESS

AWHINA - HELPING WHAKAWHANAUNGATANGA -

POSITIVE RELATIONSHIPS AKONA - LEARNING



KPS STUDENT GRADUATE PROFILE

We want all our Students to be, and have strength in:

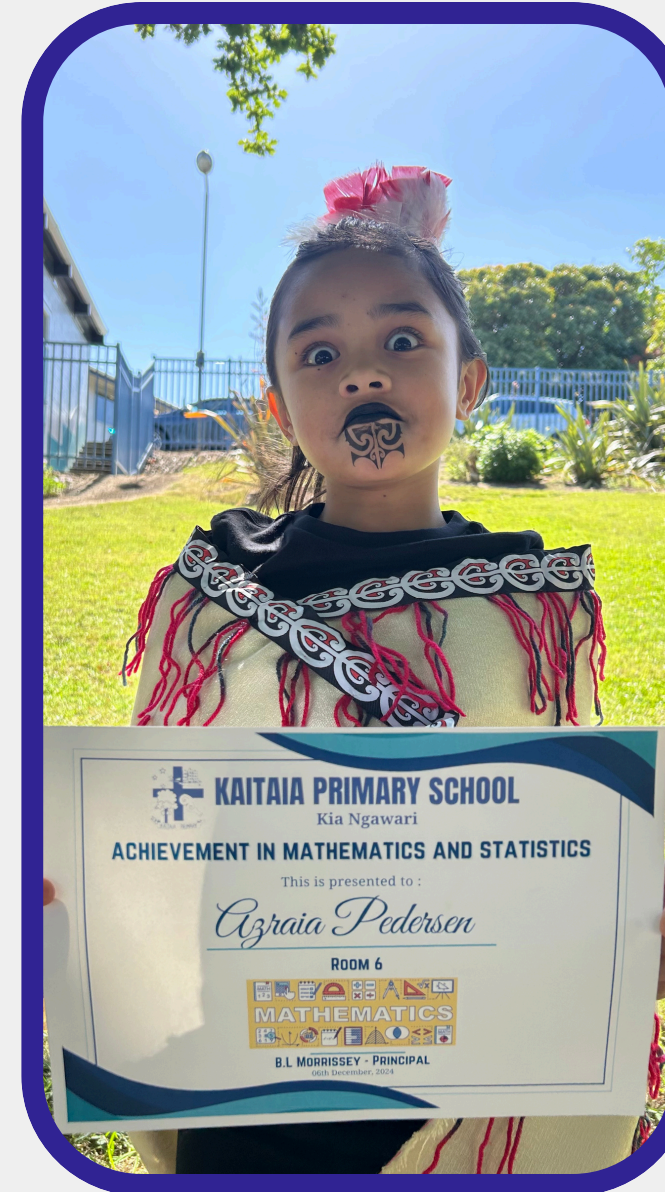
Tū Tangata - Self Identity

Tū Kaha - Independent

Tū Maia - Confident

Tū Hononga - Connected

Tū Auaha - Innovative



“The children of today are the leaders of tomorrow.”
“Ko ngā rangatahi inaianeī, ko ngā rangatira a āpopo”

KPS EFFECTIVE TEACHER PROFILE

***WE WANT ALL OUR TEACHERS TO VALUE CULTURAL
RELATIONSHIPS AND USE RESPONSIVE PEDAGOGY***

Mana Tangata - Value student Identity

Mana Ūkaipo - Value the people

Mana Whenua - Value the place

Mana Whānau - Value the family

Mana Tū - Value independence



TE TIRITI O WAITANGI - LIVING DOCUMENT

Te Reo Māori

At Kaitaia Primary, we recognise and acknowledge that Te Reo Māori is a taonga. We are committed to bi-cultural education and with it the use and acquisition of Te Reo Māori as a norm.

Te Hurihanga Survey in 2023 found that the use of Te Reo Māori is high and is used functionally across the school. Many teachers and Teacher Aides have completed Te Reo Okoro wananga or NgatiKahu Histories papers through Auckland University.

Students are currently working with NgatiKahu and the Otago Science team to develop their knowledge in science each term.

ReoRua

All funding received from the MOE in the form of Māori Language Funding for Levels Two to Four is used to fund the delivery of Te Reo Māori. Our Reorua classes provide a pathway to bilingualism from New Entrant to Year Six and delivered from Level 2 to Level 4. This funding is used to employ Kaiawhina and to resource schoolwide events and classroom programmes that promote and support Te Reo Māori.

Funding allocation is the responsibility of the Te Reo Māori Curriculum Committee in consultation with staff.

Mana Whenua

Te Rarawa “Walking Histories” PLD for all teachers including Support staff in February 2024 was well received. The Education Strategies from Te Rarawa, NgaiTakoto, NgatiKahu and NgaiTohianga drive our curriculum development. Our KPS Effective Teachers Profile attributes underpin staffing decisions from appointment to Appraisal and Personal Growth Cycles.

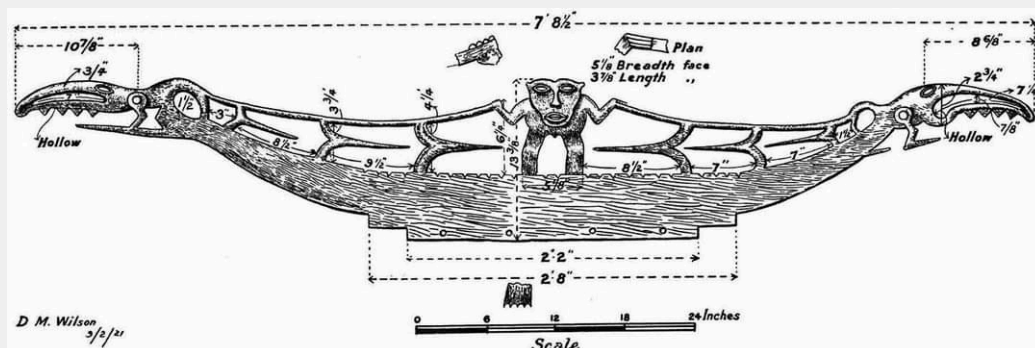
Kaitaia Primary is currently working with nga iwi o Te Hiku o Te Ika to plan the school’s 150th celebrations next year.

CONSULTATION PROCESS 2024

Mana Whenua

At Kaitaia Primary, we recognise and acknowledge that the school is on whenua belonging to NgatiKahu- NgaiTohianga, Te Paatu, Te Rarawa and NgaiTakoto but also that we have children enrolled from all Muriwhenua Iwi.

The KPS150 committee has been working with local kaumatua and kuia to collect anecdotal histories of this land and the peopling of this area Te Ahuahu.



Mana Tāngata

The students of Kaitaia Primary have scripted a school waiata and haka using our KPS Graduate Profile and MANAWA for the KPS 150 celebrations, demonstrating that they understand the philosophy behind our values and expectations.

Visitors to the school have also commented on the engagement, confidence and wairua of our KPS classrooms. “Your students are amazing! Your teachers are phenomenal!”

Mana Whānau

Whanau engagement has been organic throughout the year. We have hosted major Whanau Days each term with great turnouts - especially of parents we have never met.

The school engaged an Attendance Officer to work with whanau whose children fall into 70-80% attendance to increase their participation and/or work out how we can support whanau to reach regular attendance.

ACHIEVEMENT TARGETS FOR READING, WRITING AND MATHS IN 2024

Expected NZC Curriculum Sub Level	END of Year 1	End of Year 2	End of Year 3
	Level 1 Beginning –1B	Level 1 Achieving – 1A	Level 2 Beginning – 2B
Targets for 2024	To shift at least 50% of students up by 1 sub level or more.	To shift at least 70% of students up by 1 sub level or more. To shift at least 30% of students up by 2 sub levels or more.	
Expected NZC Curriculum Sub Level	END of Year 4	End of Year 5	End of Year 6
	Level 2 Achieving – 2A	Level 3 Beginning – 3B	Level 3 Achieving – 3A
Targets for 2024	To shift at least 70% of students up by 1 sub level or more. To shift at least 30% of students up by 2 sub levels or more.		
BUDGET expended 2024	Structured Literacy: \$3 505.43	Structured Maths: \$9 394.09	

STATEMENT OF VARIANCE IN READING, WRITING AND MATHS IN 2024 YEAR 1 - 2

RESULTS ACHIEVED	End of Year 1	End of Year 2	Variance
READING	50% of students moved up by one sub level or more. = 50%	58% of students moved up by 1 sub level or more in reading. -12% 19% of students moved up by 2 sub levels or more in reading. -11%	59% of the Year 1 and 41% of all Year 2 students made no achievement shifts but 50% and 58% respectively made expected or accelerated shifts in reading this year.
WRITING	58% of students moved up by one sub level or more. +8%	64% of students moved up by 1 sub level or more in writing. -6% 22% of students moved up by 2 sub levels or more in writing. -8%	@40% of the Year 1 and 2 students made no achievement shifts in writing. 22% of all Year 2 students made accelerated shifts in writing this year.
MATHS	38% of students moved up by one sub level or more. +8%	75% of students up by 1 sub level or more. +5% 55% of students up by 2 sub levels or more. +25%	@60% of the Year 1 students made no achievement shifts in maths but 55% of all Year 2 students made accelerated shifts in maths this year.

STATEMENT OF VARIANCE IN READING, WRITING AND MATHS IN 2024 YEAR 3-4

RESULTS ACHIEVED	End of Year 3	End of Year 4	Variance
READING	83% progressed up by 1 sub level or more n reading. +13% 37% of students progressed up by 2 sub levels or more in reading. +7%	75% of students progressed up by 1 sub level in reading. +5% 34% of students progressed up by 2 sub levels or more in reading. +4%	Between 70 - 80% of each cohort made expected or accelerated progress in reading this year. 25% have shifted <i>within</i> a reading curriculum sub level.
WRITING	79% progressed up by 1 sub level or more in writing. +14% 14% of students progressed up by 2 sub levels or more in writing. -16%	85% of students progressed up by 1 sub level or more. +15% 26% of students progressed up by 2 sub levels or more. -4%	80% of each cohort made expected or accelerated progress in writing this year. 20% have shifted <i>within</i> a writing sublevel.
MATHS	51% of students progressed up by 1 sub level or more in maths -19% 32% of students progressed up by 2 sub levels or more in maths +2%	63% of students progressed up by 1 sub level or more. - 7% 16% of students progressed up by 2 sub levels or more. -14%	About 50% and 40% of each cohort respectively made no significant progress in maths and 50% made significant progress in maths this year.

STATEMENT OF VARIANCE IN READING, WRITING AND MATHS IN 2024 YEAR 5-6

RESULTS ACHIEVED	End of Year 5	End of Year 6	Variance
READING	86% of students progressed up by 1 sub level in reading. +16% 46% of students progressed up by 2 sub levels or more in reading. +16%	88% of students progressed up by 1 sub level in reading. +18% 40% of students progressed up by 2 sub levels or more in reading. +10%	80% of each cohort made expected or accelerated progress in reading this year. @20% have shifted within a reading curriculum .sub level.
WRITING	91% of students progressed up by 1 sub level or more. +21% 58% of students progressed up by 2 sub levels or more. +28%	98% of students progressed up by 1 sub level or more. +28% 56% of students progressed up by 2 sub levels or more. +26%	90% of all Year 5 and Year 6 students made expected or accelerated progress in writing this year. <10% have stayed within a writing curriculum sub level.
MATHS	63% of students progressed up by 1 sub level or more. -7% 21% of students progressed up by 2 sub levels or more. -9%	65% of students progressed up by 1 sub level or more. -5% 10% of students progressed up by 2 sub levels or more. -20%	60% of all Year 5 and Year 6 students made expected or accelerated progress in maths this year. 40% have maintained their maths curriculum sub level.

ANALYSIS OF VARIANCE IN READING, WRITING AND MATHS IN 2024 YEARS 1-6

	Year 1-2	Year 3-4	Year 5-6
READING	Year 1 targets in reading were met. Interventions this year included a move to the Best Start Literacy program which integrates talking, writing and reading to 'best start' new entrants in Literacy and English. Year 2 targets not met. These teachers are using the Sunshine Decodable Series.	Expected and accelerated targets were well met. The introduction of Sunshine decodables with sets in every room has impacted positively and very quickly on student progress. Expectation that the Key into Comprehension series is implemented plus 75% of Year 4 students were assessed using eAsTTle.	Accelerated and expected targets were well met. The Key to Comprehension program has continued to be successful to raise student comprehension and progressing reading levels using eAsTTle as the reading assessment tool.
WRITING	Targets in writing met or almost met. Interventions this year included phonics, Lettergetter, Schoolwide writing icons, structured sentences and personal dictionaries to follow students through the school.	Expected shift targets in writing were well met. Teachers now have students in their second & third years with knowledge of the KPS writing icons. Teachers are more consistently using StepsWeb to grow spelling knowledge. Progress is positive. Perservere with inhouse handwriting PLD 2025.	Accelerated and expected targets were met and exceeded. Senior teachers concentrated on building student knowledge in sentence structure, technical vocabulary and planning. There was high emphasis on integrating writing and inquiry topics. Impact of StepWeb- spelling age increased an average from 7 to 9yrs means less working memory occupied by the task of spelling.
MATHS	Year 1 & 2 targets in maths met. This group have had the full year on the Prime Maths program. Teachers in NE /Y1 found that they spent too long on Pr1me K and moved students to Pr1me 1 coursebooks.	50-60% of each cohort made expected shifts using the Prime Maths program. Embed and consolidate teachers confidence to use Prime Maths resources and assessments through staff and syndicate meetings.	Both targets in maths were missed by @10% this year. The new series of NZ Pr1me Maths was recalibrated, we kept students on books to finish them rather than move them on and we needed to use the digital tools - MathsPro - to assess attainment more regularly.

KPS READING ACHIEVEMENT 2024

Reading Achievement at November 2024 by Year, Gender and Ethnicity

YEAR	1B	1P	1A	2B	2A	3B	3A	4B	4A	Total
Year 0	15	1			At risk	On track	Above			16
Year 1	24	22	1							47
Year 2	14	11	9	8						42
Year 3	4	4	9	13	13	2	1			46
Year 4	6	2	5	18	14	5	2			52
Year 5	1		2	13	17	6	5	1	3	48
Year 6		2		5	18	3	11	7	7	53
Female	30	21	13	27	29	7	9	5	4	304
Maori	24	15	11	19	25	5	8	4	2	113
Other	6	6	2	8	4	2	1	1	2	32
Male	34	21	13	30	33	9	10	3	6	159
Maori	26	18	10	26	30	8	10	2	4	134
Other	8	3	3	4	3	1		1	2	25
Total	64	44	26	57	62	16	19	8	10	304

KPS WRITING ACHIEVEMENT 2024

Writing Achievement at November 2024 by Year, Gender and Ethnicity

YEAR	1B	1P	1A	2B	2A	3B	3A	4B	4A	Total
Year 0	15	1			At risk	On track	Above			16
Year 1	21	25	1							47
Year 2	12	17	9	4						42
Year 3	3	8	20	8	6	1				46
Year 4	1	8	9	14	15	5				52
Year 5		1	2	11	20	8	6			48
Year 6		2	1	2	9	17	15	7		53
Female	25	24	20	20	27	13	13	2	1	145
Maori	20	16	19	15	20	11	10	2		113
Other	5	8	1	5	7	2	3			32
Male	27	38	22	19	23	18	8	4		159
Maori	20	31	19	15	22	18	6	3		134
Other	7	7	3	4	1		2	1		25
Total	52	62	42	39	50	31	21	6	1	304

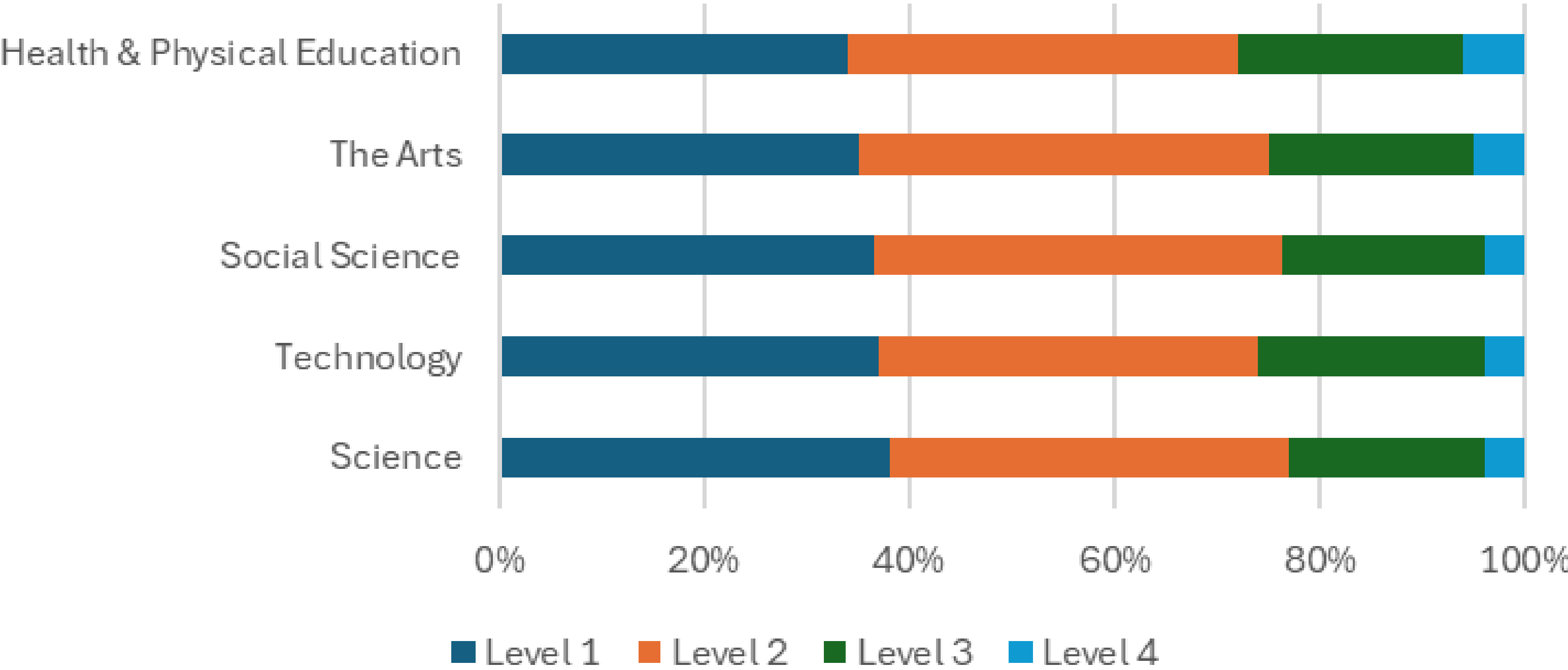
KPS MATHS ACHIEVEMENT 2024

Maths Achievement at November 2024 by Year, Gender and Ethnicity

YEAR	1B	1P	1A	2B	2A	3B	3A	4B	4A	Total
Year 0	16				At risk	On track	Above			16
Year 1	34	6	7							47
Year 2	8	4	28	2						42
Year 3		4	28	8	5		1			46
Year 4		2	22	10	15	2	1			52
Year 5	1	1	11	4	21	5	2	3		48
Year 6	2	1		2	16	7	18	2	5	53
Female	33	5	50	8	30	7	11	1		145
Maori	25	3	41	7	23	6	7	1		113
Other	8	2	9	1	7	1	4			32
Male	28	13	46	18	27	7	11	4	5	159
Maori	21	12	36	16	25	7	8	4	5	134
Other	7	1	10	2	2		3			25
Total	61	18	96	26	57	14	22	5	5	304

NZ CURRICULUM PROGRESS AND ACHIEVEMENT

Kaitaia Primary School
Student Achievement in NZ Curriculum Learning Areas
by Levels



KEY STRATEGIC INTERVENTIONS FOR 2025

GOAL 1. Raise student achievement. (Objective 2, NELPS 1 – 8)	OUTCOMES	2025 – 2026
Structured school programmes: Prime Maths, Best Start Literacy and Decodable Texts, Spelling StepsWeb and “Writing with KPS Icons.	1. Our school curriculum addresses our students needs and raises achievement across the New Zealand Curriculum. Evaluated by: Student Achievement data, Schoolwide tracking sheets, quality and content of collaborative Inquiry planning.	
Develop and implement a localised school curriculum, “Te Mataioho” ensuring the place of English, Mathematics, Learning Languages, Health & PE, The Arts, NZ Histories and the Sciences.		
Design and plan learning programmes that provide knowledge, understanding and practices that are relevant to the student’s world.		
GOAL 2. Positive Self Identity and Hauora are at the centre. (Objective 1,NELPS 1-9)		
Maintain and build KPS MANAWA values and Mana Potential responsive teaching practices.	2. Our school is a safe place for all, culturally, physically, emotionally and socially. Evaluated by: Pastoral records, types of behaviour recorded, in class observations using the KPS Continuum (Self Identity)	
Inquiry learning sustains student identities, language and culture.		
Students know who they are, where they are from and use “taonga tuku iho” when faced with challenge.		
GOAL 3. Give effect to te Tiriti. (Objective 3, NELPS 1 – 8)		
Learning partnerships are active throughout the school; between teachers, with whanau, support staff and agencies.	3. Positive and focused partnerships impact positively on all students, staff and whanau. Evaluated by: Attendance records, In class observations, IBP and IEP records and whanau involved in Inquiry Learning.	
Staff receive ongoing training in Te Reo Maori and local histories from Mana Whenua.		
Develop staff capability to build sound cultural relationships with students and whanau, and use responsive teaching pedagogies.		

MOE FUNDING

KiwiSport

Expenditure for 2024:

Sports teams \$1,539.13.00

Buses to sporting events \$2,339.13

Resources and R&M \$7,698.99

Total = \$11,577.25 excl. GST

KiwiSport Funding allocated: \$4,73304 excl. GST

All items listed above have enabled the school to teach sports.

Transport costs are significant in our geographically isolated area

Sports team fees are also significant. KPS hosted soccer, basketball and netball teams this year.

Digital Fluency

All funding received from the MOE has gone towards improving **digital fluencies** and the use of AI tools for both students teachers, teacher aides and ancillary staff.





Kaitaia Primary School &
Kaitaia District High School
1875 - 2025

KPS 150 years: April 6 - 10 2025



Mr. Heath's class of 1907

NGĀ MIHI NUI KI A KOUTOU KĀTOA!

