



Kerikeri High School

2025 Annual Report



Prepared by:
Mike Clent
Principal

KERIKERI HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Kerikeri High 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.

Sarah Jackson

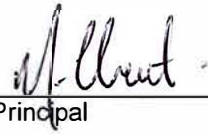


Signature of Co-Presiding Member

31 May 2026
Date



Michael Clent



Signature of Principal

31 May 2026
Date

Kerikeri High 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	19,848,068	18,941,747	19,462,269
Locally Raised Funds	3	3,857,487	2,951,734	2,162,334
Interest		153,667	101,000	159,675
Gain on Sale of Property, Plant and Equipment		391	-	300
Other Revenue		25,411	-	7,650
Total Revenue		23,885,024	21,994,481	21,792,228
Expense				
Locally Raised Funds	3	3,521,929	2,966,821	1,775,648
Learning Resources	4	14,190,046	13,168,757	13,625,169
Administration	5	834,672	822,665	770,990
Interest		14,413	-	31,051
Property	6	4,097,146	4,486,405	4,402,989
Other Expense	7	923,289	573,963	848,182
Loss on Disposal of Property, Plant and Equipment		10,436	-	8,951
Total Expense		23,591,931	22,018,611	21,462,980
Net Surplus / (Deficit) for the year		293,093	(24,130)	329,248
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		293,093	(24,130)	329,248

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

Kerikeri High 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		1,993,979	2,020,938	1,664,731
Total comprehensive revenue and expense for the year		293,093	(24,130)	329,248
Contribution - Furniture and Equipment Grant		260,244	223,777	-
Equity at 31 December		2,547,316	2,220,585	1,993,979
Accumulated comprehensive revenue and expense		2,547,316	2,220,585	1,993,979
Equity at 31 December		2,547,316	2,220,585	1,993,979

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Kerikeri High 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	3,260,880	1,694,796	2,094,978
Accounts Receivable	9	1,191,544	1,120,000	1,051,328
GST Receivable		157,351	60,002	107,950
Prepayments		137,422	80,000	84,763
Inventories	10	21,580	-	4,709
Investments	11	1,635,738	1,356,120	1,306,779
Funds Receivable for Capital Works Projects	19	46,755	28,433	34,540
		<u>6,451,270</u>	<u>4,339,351</u>	<u>4,685,047</u>
Current Liabilities				
Accounts Payable	13	1,867,092	1,300,000	1,307,530
Borrowings	14	52,087	52,070	58,065
Revenue Received in Advance	15	1,314,187	932,870	1,072,844
Provision for Cyclical Maintenance	16	117,932	49,131	44,437
Finance Lease Liability	17	164,316	155,261	123,147
Funds held in Trust	18	1,189,223	715,000	857,058
Funds held for Capital Works Projects	19	192,800	-	-
Funds held on behalf of School Cluster	20	244,402	152,927	203,528
		<u>5,142,039</u>	<u>3,357,259</u>	<u>3,666,609</u>
Working Capital Surplus/(Deficit)		1,309,231	982,092	1,018,438
Non-current Assets				
Property, Plant and Equipment	12	1,640,082	1,956,194	1,637,971
		<u>1,640,082</u>	<u>1,956,194</u>	<u>1,637,971</u>
Non-current Liabilities				
Borrowings	14	-	54,571	48,597
Provision for Cyclical Maintenance	16	340,932	462,088	465,951
Finance Lease Liability	17	61,065	201,042	147,882
		<u>401,997</u>	<u>717,701</u>	<u>662,430</u>
Net Assets		<u><u>2,547,316</u></u>	<u><u>2,220,585</u></u>	<u><u>1,993,979</u></u>
Equity		<u><u>2,547,316</u></u>	<u><u>2,220,585</u></u>	<u><u>1,993,979</u></u>

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

Kerikeri High 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		5,958,259	5,497,043	6,349,631
Locally Raised Funds		538,193	146,426	551,804
International Students		3,445,307	2,591,630	1,741,696
Goods and Services Tax (net)		(49,399)	47,948	(71,153)
Payments to Employees		(3,166,055)	(2,885,505)	(3,180,881)
Payments to Suppliers		(5,620,831)	(5,658,669)	(4,569,401)
Interest Paid		(14,413)	-	(31,051)
Interest Received		154,191	106,032	147,213
Net cash from/(to) Operating Activities		1,245,252	(155,095)	937,858
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	300
Purchase of Property Plant & Equipment (and Intangibles)		(464,036)	(318,225)	(287,249)
Purchase of Investments		(328,959)	(49,341)	(299,084)
Net cash from/(to) Investing Activities		(792,995)	(367,566)	(586,033)
Cash flows from Financing Activities				
Furniture and Equipment Grant		260,244	223,777	-
Finance Lease Payments		(45,648)	85,274	(127,827)
Repayment of Borrowings		(54,574)	(20)	(52,270)
Funds Administered on Behalf of Other Parties		553,623	(186,552)	36,074
Net cash from/(to) Financing Activities		713,645	122,479	(144,023)
Net increase/(decrease) in cash and cash equivalents		1,165,902	(400,182)	207,802
Cash and cash equivalents at the beginning of the year	8	2,094,978	2,094,978	1,887,176
Cash and cash equivalents at the end of the year	8	3,260,880	1,694,796	2,094,978

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

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

Kerikeri High School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Kerikeri High 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 16.

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 12.

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 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and 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) Investments

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

i) 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	25 years
Board-owned Buildings	25 years
Furniture and Equipment	4-5 years
Information and Communication Technology	5 years
Intangible Assets	3 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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.

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.

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

Employee 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.

m) Revenue Received in Advance

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

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.

n) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

o) 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.

p) 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.

q) 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.

r) Financial Instruments

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

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

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

s) 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.

t) 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.

u) Budget Figures

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

v) 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	4,636,018	4,624,020	4,835,968
Teachers' Salaries Grants	10,876,727	10,156,038	10,021,039
Use of Land and Buildings Grants	3,013,082	3,315,621	3,315,621
Transport Grants	1,093,868	573,963	1,062,586
Other Government Grants	228,373	272,105	227,055
	<u>19,848,068</u>	<u>18,941,747</u>	<u>19,462,269</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	62,144	-	81,910
Fees for Extra Curricular Activities	403,373	122,000	402,808
Trading	88,472	81,934	78,794
Fundraising and Community Grants	77,267	12,500	70,066
International Student Fees	3,226,231	2,735,300	1,528,756
	<u>3,857,487</u>	<u>2,951,734</u>	<u>2,162,334</u>
Expense			
Extra Curricular Activities Costs	755,757	487,821	756,842
Trading	61,698	56,500	58,845
Fundraising and Community Grant Costs	9,279	-	4,744
International Student - Employee Benefits - Salaries	312,083	300,000	315,184
International Student - Other Expenses	2,383,112	2,122,500	640,033
	<u>3,521,929</u>	<u>2,966,821</u>	<u>1,775,648</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>335,558</u>	<u>(15,087)</u>	<u>386,686</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	378,371	523,393	444,765
Employee Benefits - Salaries	13,124,198	12,170,543	12,496,326
Staff Development	72,470	85,500	58,600
Depreciation	451,880	-	447,514
Other Learning Resources	163,127	389,321	177,964
	<u>14,190,046</u>	<u>13,168,757</u>	<u>13,625,169</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	7,141	8,862	8,573
Accounting Fees	4,554	7,000	6,600
Board Fees and Expenses	26,199	24,445	6,162
Communication	30,729	36,500	33,838
Consumables	6,326	9,000	7,730
Legal Fees	2,032	5,000	-
Other Administration Expenses	102,700	133,342	91,197
Employee Benefits - Salaries	606,501	571,000	581,483
Insurance	48,490	27,516	35,407
	<u>834,672</u>	<u>822,665</u>	<u>770,990</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	427,768	412,600	397,459
Cyclical Maintenance	(1,671)	60,000	86,412
Grounds	52,578	44,000	41,035
Heat, Light and Water	124,485	141,900	127,666
Rates	45,196	45,284	41,407
Repairs and Maintenance	162,916	189,500	113,593
Use of Land and Buildings	3,013,082	3,315,621	3,315,621
Other Property Expenses	239,004	239,000	249,500
Security	33,788	38,500	30,296
	<u>4,097,146</u>	<u>4,486,405</u>	<u>4,402,989</u>

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

7. Other Expense

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Transport	923,289	573,963	848,182
	<u>923,289</u>	<u>573,963</u>	<u>848,182</u>

8. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	3,260,880	1,694,796	2,094,978
Cash and cash equivalents for Statement of Cash Flows	<u>3,260,880</u>	<u>1,694,796</u>	<u>2,094,978</u>

Of the \$3,260,880 Cash and Cash Equivalents \$244,402 is held by the school on behalf of the Kerikeri School Network.

Of the \$3,260,880 Cash and Cash Equivalents, \$192,800 is held on behalf of the Ministry of Education for Capital Works (2024: Nil).

Of the \$3,260,880 Cash and Cash Equivalents, \$1,189,223 is held on behalf of third parties, as disclosed in note 18 (2024:\$857,058).

Of the \$3,260,880 Cash and Cash Equivalents, \$1,394,051 of Revenue in Advance is held by the School, as disclosed in note 15

The school has an ASB overdraft facility with a \$80,000 limit.

9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	59,466	-	100,859
Interest Receivable	24,508	20,000	25,032
Teacher Salaries Grant Receivable	1,107,570	1,100,000	925,437
	<u>1,191,544</u>	<u>1,120,000</u>	<u>1,051,328</u>
Receivables from Exchange Transactions	83,974	20,000	125,891
Receivables from Non-Exchange Transactions	1,107,570	1,100,000	925,437
	<u>1,191,544</u>	<u>1,120,000</u>	<u>1,051,328</u>

10. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	6,277	-	-
School Uniforms	15,303	-	4,709
	<u>21,580</u>	<u>-</u>	<u>4,709</u>

11. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	1,635,618	1,356,000	1,306,659
Shares in Unlisted Companies	120	120	120
Total Investments	<u>1,635,738</u>	<u>1,356,120</u>	<u>1,306,779</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land	7,931	-	-	-	(715)	7,216
Buildings	593,452	103,116	-	-	(66,333)	630,235
Furniture and Equipment	522,044	118,313	(7,219)	-	(131,461)	501,677
Information and Communication Technology	158,759	92,858	-	-	(64,533)	187,084
Intangible Assets	15	-	-	-	(4)	11
Motor Vehicles	62,456	3,778	-	-	(15,198)	51,036
Leased Assets	261,948	137,453	-	-	(168,552)	230,849
Library Resources	31,366	9,302	(3,610)	-	(5,084)	31,974
	<u>1,637,971</u>	<u>464,820</u>	<u>(10,829)</u>	<u>-</u>	<u>(451,880)</u>	<u>1,640,082</u>

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	8,646	(1,430)	7,216	8,646	(715)	7,931
Buildings	1,818,525	(1,188,290)	630,235	1,715,408	(1,121,956)	593,452
Furniture and Equipment	1,999,258	(1,497,581)	501,677	1,906,971	(1,384,927)	522,044
Information and Communication Technology	851,181	(664,097)	187,084	821,259	(662,500)	158,759
Intangible Assets	44,035	(44,024)	11	44,035	(44,020)	15
Motor Vehicles	228,483	(177,447)	51,036	224,705	(162,249)	62,456
Leased Assets	586,923	(356,074)	230,849	497,827	(235,879)	261,948
Library Resources	45,609	(13,635)	31,974	44,350	(12,984)	31,366
	<u>5,582,660</u>	<u>(3,942,578)</u>	<u>1,640,082</u>	<u>5,263,201</u>	<u>(3,625,230)</u>	<u>1,637,971</u>

13. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	419,913	1,300,000	188,856
Accruals	20,863	-	17,727
Employee Entitlements - Salaries	1,313,166	-	1,002,471
Employee Entitlements - Leave Accrual	113,150	-	98,476
	<u>1,867,092</u>	<u>1,300,000</u>	<u>1,307,530</u>
Payables for Exchange Transactions	1,867,092	1,300,000	1,307,530
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>1,867,092</u>	<u>1,300,000</u>	<u>1,307,530</u>

The carrying value of payables approximates their fair value.

14. Borrowings

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Loans due in one year	52,087	52,070	58,064
	<u>52,087</u>	<u>52,070</u>	<u>58,064</u>
Loans due after one year	-	54,571	48,597
	<u>-</u>	<u>54,571</u>	<u>48,597</u>

The school has borrowings at 31 December 2025 of \$52,087 (31 December 2024 \$106,663). This loan is unsecured, interest is 4.29% per annum and the loan is payable with interest in equal instalments of \$4,823.

15. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
International Student Fees in Advance	1,242,746	880,000	1,023,670
Other revenue in Advance	71,441	52,870	49,174
	<u>1,314,187</u>	<u>932,870</u>	<u>1,072,844</u>

16. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	510,388	465,951	485,309
Increase/(decrease) to the Provision During the Year	(1,671)	60,000	86,412
Use of the Provision During the Year	(49,853)	(14,732)	(61,333)
Provision at the End of the Year	<u>458,864</u>	<u>511,219</u>	<u>510,388</u>
Cyclical Maintenance - Current	117,932	49,131	44,437
Cyclical Maintenance - Non current	340,932	462,088	465,951
	<u>458,864</u>	<u>511,219</u>	<u>510,388</u>

17. 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	164,316	155,261	123,147
Later than One Year	61,065	201,042	147,882
	<u>225,381</u>	<u>356,303</u>	<u>271,029</u>
Represented by			
Finance lease liability - Current	164,316	155,261	123,147
Finance lease liability - Non current	61,065	201,042	147,882
	<u>225,381</u>	<u>356,303</u>	<u>271,029</u>

18. Funds held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,189,223	715,000	857,058
	<u>1,189,223</u>	<u>715,000</u>	<u>857,058</u>

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

19. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2025	Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Boundary Fence 2025	254295	(1,500)	108,000	(1,500)	-	105,000
ERC Science Resource Water Leak	255138	-	15,355	(15,355)	-	-
Gym Acoustics 2024	249298	(18,131)	239,940	(134,009)	-	87,800
Gym Flood Stage 1	252420	-	463,108	(463,108)	-	-
Gym Flood Stage 2	254294	-	50,673	(50,673)	-	-
Gym Flood Stage 3	252420	-	-	(46,755)	-	(46,755)
Maths and Science Classrooms Water Leak	251590	-	12,874	(12,874)	-	-
Science Block - Burst Water Pipe	252492	-	6,503	(6,503)	-	-
Swimming Pool Fence 2024	249299	(14,909)	14,909	-	-	-
Block 4 Mould Remediation	253032	-	80,874	(80,874)	-	-
Block Y Classroom Removal	253493	-	113,652	(113,652)	-	-
Totals		<u>(34,540)</u>	<u>1,105,887</u>	<u>(925,302)</u>	<u>-</u>	<u>146,045</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	192,800
Funds Receivable from the Ministry of Education	(46,755)

2024	Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Boundary Fence 2025	251951	-	-	(1,500)	-	(1,500)
Floor Coverings 2022	228369	14,572	5,187	(19,759)	-	-
Gym Acoustics 2024	249298	-	-	(18,131)	-	(18,131)
Roofing & toilets 2021	224501	32,692	46,364	(13,673)	-	-
Heat Pump replacements 2024	228366	-	28,091	(28,091)	-	-
Swimming Pool Fence 2024	249299	-	107,819	(122,728)	-	(14,909)
Totals		<u>(18,120)</u>	<u>187,461</u>	<u>(203,882)</u>	<u>-</u>	<u>(34,540)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(34,540)

20. Funds Held on Behalf of Cluster / Transport Network

Kerikeri High School is the lead school funded by the Ministry of Education to provide x services to its cluster of schools.

	2025 Actual \$	2024 Actual \$
KTSN		
Funds Held at Beginning of the Year	203,528	152,926
Funds Received During the Year		
Funds Received from MOE	1,629,693	1,571,203
Other Revenue	27,684	24,513
Total funds received	<u><u>1,657,377</u></u>	<u><u>1,595,716</u></u>
Funds Spent During the Year		
Funds Spent on Behalf of the Cluster	1,398,923	1,285,124
Funds remaining	<u><u>1,398,923</u></u>	<u><u>1,285,124</u></u>
Distribution to KTSN Schools		
Kerikeri High School	66,000	132,000
Kerikeri Primary School	26,000	13,000
Riverview Primary School	16,000	32,000
Oromahoe Primary School	5,000	10,000
KKHS Profit Distribution	104,580	72,990
	<u><u>217,580</u></u>	<u><u>259,990</u></u>
Total Funds Spent on Behalf of Cluster	1,616,503	1,545,114
Total Funds Remaining	244,402	203,528
Represented By:		
Kerikeri Primary School	102,013	94,413
Riverview Primary School	109,632	84,280
Oromahoe Primary School	32,757	24,835
Funds Held at Year End	<u><u>244,402</u></u>	<u><u>203,528</u></u>

21. Related Party Transactions

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

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

22. 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	6,723	4,030
<i>Leadership Team</i>		
Remuneration	4,203,900	4,193,617
Full-time equivalent members	35	36
Total key management personnel remuneration	4,210,623	4,197,647

There are 9 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has 7 Finance meetings (4 members) and 8 Property meetings (4 members) during the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220-230	240-250
Benefits and Other Emoluments	20-25	5-10

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	40	30
110-120	17	14
120-130	17	10
130-140	2	0
140-150	0	2
150-160	4	2
	80	58

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

Teachers had a salary increase in the 2025 year resulting in an increase of FTE receiving remuneration greater than \$100,000 during the 2025 financial year.

23. 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.

24. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$317,761 (2024:\$nil).

Contract Name	Remaining Capital Commitment \$
Boundary Fence - 254295	118,500
Gym Acoustics - 249298	136,189
Gym Flood - 252420	63,072
Total	<u>317,761</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 19.

25. 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	3,260,880	1,694,796	2,094,978
Receivables	1,191,544	1,120,000	1,051,328
Investments - Term Deposits	1,635,618	1,356,000	1,306,659
Total financial assets measured at amortised cost	<u>6,088,042</u>	<u>4,170,796</u>	<u>4,452,965</u>

Financial liabilities measured at amortised cost

Payables	1,867,092	1,300,000	1,307,530
Borrowings - Loans	-	54,571	48,597
Finance Leases	225,381	356,303	271,029
Total financial liabilities measured at amortised cost	<u>2,092,473</u>	<u>1,710,874</u>	<u>1,627,156</u>

26. 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 KERIKERI HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Kerikeri High School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 31 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance including the Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Statement of KiwiSport funding and How we have given effect to Te Tiriti o Waitangi.

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.

David Fraser

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



Analysis of Variance - Kiwisport- Report for the 2025 School Year

Kiwisport funding at Kerikeri High School is used to fund our Sports Coordinator and our Sports Assistant.

In 2025 our Sports Coordinator role was a full-time position, and our Sports Assistant role was a part-time (32 hours a week) position and Sports Administrator 14 hours per week.

The role of these staff members is to offer and facilitate opportunities for all students in our school to participate in school-based sport and to represent the school in inter-school competitions. We continue our practice of encouraging as much participation as possible in school-based sporting activities such as our school Swimming Sports, our school Cross Country and school Athletics events. Participation rates in these traditional sports are decreasing but the overall participation of students playing sport at Kerikeri High School is tracking upwards (48% rate for the entire school 2025 census). New events are constantly being added to the calendar for students to try so the choices are amazing.

We follow the “balance is better” philosophy which means we give as many students as possible the opportunity to attend events. We follow the Sport Northland Calendar of events and on average attend four Northland Secondary School events each school week.

Our school offers a wide range of sporting opportunities and consequently we participate in many different competitions. All students representing the school must be entered electronically, have tracksuits and other gear issued, have accounts invoiced and collected, permission and consent forms produced, bulk EOTC forms filled in and signed off, distributed and collected and gear maintained. Much of this administrative work is completed by both our Sports Coordinator and our Sports Assistant. In addition, our Sports Coordinator promotes and publicises opportunities to be involved in sporting activities, results and students achievements on our closed Facebook page.

The department co-ordinates annually 22 netball teams that play at the local courts every Saturday for the entire winter terms. Four rugby teams and two football teams also play out of school hours for two terms.

2025 saw Tournament Week and Aims Games in our school calendar. We have seen an increase in the number of teams wanting to do Summer Tournament and Juniors attending their relevant Tournaments. All this has impacted the department by requiring more funding applications and increased reliance on outsiders for coaching.

We have an Honours Awards system whereby elite sporting achievement is recognized and celebrated; our Sports Coordinator and Sports Assistant play an important role in collating relevant data. We introduced in 2023 a “Recognition badge for Service to Sport”; this was a way to acknowledge those students who had represented the school for two years or more in their chosen codes at the senior level, rewarding commitment and loyalty.

We run a School Sports Council. 30 students from Year 11-13, assist with internal school sports events, and attend year level assemblies to promote sport and present Sporting certificates. These students are also invested in thinking of new ideas and ways to improve sport at School with the aim of increasing participation.

Over the summer break of 2024/2025 the outdoor beach volleyball courts were installed. These were used by PE for curriculum classes and by us to run four (intermediate, junior, senior and international student) internal tournaments which were well supported.

2025 saw us introduce more in house competitions during school time (fast 5 netball and squash). With our increasing school roll and students choosing to engage more in sport, we were finding that student sign-ups were exceeding our ability to take them all out to events and the process by which we could select who went and who did not became hard and unfair. By running an internal event, everyone got to participate and from this we could then select the most worthy teams/people to represent our school against other Northland Schools. This of course created more work and added extra sorting days into our already busy calendar. A positive problem!

The Sport section of the school website is maintained, and regularly updated with articles, results, and photos by the Sport Department. All these initiatives encourage students to aspire, participate and be actively involved in sporting opportunities in the school and in interschool competitions.



Mike Clent

Principal

Statement of Compliance With Employment Policy

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:

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>As required by the Education and Training Act 2020 (s 597), Kerikeri High School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.</p> <p>We also contracted an extensive external audit of Health and Safety across the school and are working through the recommendations currently.</p>
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Kerikeri High School staff.</p> <p>Our EEO programme includes:</p> <ul style="list-style-type: none"> developing a policy statement and establishing objectives appointing an EEO representative consulting with staff to hear any concerns creating an employee database (with informed consent for any EEO data collected) encouraging staff to participate in training and career development programme monitoring through staff meetings and board reports reviewing employment and personnel policies and processes. <p>Kerikeri High School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.</p>



How do you practise impartial selection of suitably qualified persons for appointment?	We utilise a employment appointment panel
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	As per above, and with appointment of school based kaumatua, and ongoing strong relationship with local hapu. We are proudly bicultural. Our Board has an approved change to our Constitution by the Minister of Education granting our local hapu a permanent seat on our Board of Trustees.
How have you enhanced the abilities of individual employees?	Ongoing Professional Learning and Development opportunities
How are you recognising the employment requirements of women?	As per the EEO Policy
How are you recognising the employment requirements of persons with disabilities?	As per the EEO Policy

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

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

Statement of Variance: Progress Against Targets

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

The tables below show one way that you could lay this information out. In this format, you will need to copy the rows enough times to cover each of your actions, targets and strategic goals shown in your annual implementation plan.]

Strategic Goal 1: Tahi: Our Students

Annual Target/Goal: As per the annual implementation plan				
Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1 Reduction in reports of bullying in Annual NZCER Wellbeing Survey.	Evidence based knowledge about Wellbeing from staff, students and whānau indicating a reduction in reports of bullying	2023 and 2024 NZCER Wellbeing Survey	There was a reduction in reports of bullying from 2023 to 2024.	In 2025 our Board consulted widely and developed a new Strategic Plan for 2026 – 2028, appended to this Statement of Variance
Action 2 Annual Year 7 Term 2 Survey – increase in students reporting being safe at school.	Evidence based knowledge about Year 7 students reporting being safe at school indicated a slight increase in students indicating that they feel safe at school	Survey completed – increase in students reporting feeling safe (12/9) Safe school 2023 53.5% Safe school 2024 52%	Slight reduction between 2023 and 2024. Respondents 2023 – 782 2024 - 823	In 2026, we will develop a learning and wellbeing survey that is Kerikeri High School focused, this will be administered at Year 7, Year 9, Year 11 and Year 13 to follow a year level through.
Action 3 Termly WAKA lessons on acting safely and with respect, led by and developed by Student WAKA Team.	Assistant Principal, Teacher and Pastoral Team focused on WAKA messaging.	Pink Shirt Day Daily Notices Formtime and Tutorial lessons/pānui	Used SMS behavior data to inform WAKA lessons/pānui.	Deans will use their weekly behavior data to plan lessons and pānui that is relevant to their year level. Deans will work together for school wide messaging. Meet with PB4L – Gina Kitchen.
Action 4 Increased attendance rates across all year levels.	2024 – 34% regular attendance 2025 – 42% regular attendance	Every Day Counts data from ministry	Continued to message importance of attendance, 'every hour and every day of learning matters'	Implementation of school attendance plan to support increased regular attendance. School attendance officer appointed to support school, students and whānau to improve attendance
Action 5 Range of Student WAKA Teams/ Prefect led activities to support Pink Shirt Day and Gumboot Friday.	Pink Shirt Day and Daffodil Day – Student led. Matariki and Te wiki o te reo Māori – Student led.	Whole school engaged with student led events that were planned. Utilized resources provided by organizations.	High student visibility of positive leadership and school service	Student Wellbeing Team – peer support in the Wellbeing Centre. School Counsellors to train senior students to support younger students.
Action 6 Investigate concept of developing a 4-5 (or 6), House System' Year 7-13, view to implementing (if approved) in 2026.	Able to gain information and knowledge about implementation and sustainment of 'Houses' at a range of schools.	Five schools in the Auckland, Northland, Waikato Regions have been visited that have similar make up to our school.	Work is ongoing and reflected in 2026 annual plan	Year 7 and 8 WAKA groups. New DP to support with introducing WAKA groups.
Action 7 Introduction of, and induction for staff in Safe365, and subsequent staff use of Safe365.	Safe 365 rolled out as our health and safety platform. Checklists developed in several area to support the management of critical risk areas. Staff engaged with the platform, and data analyzed	Checklists (767), risks (15), incidents (11), safety observations (24) completed in Safe 365.	50% of registered users currently engaging as not all staff involved in managing areas of risk developed to date	Further development of tools to support the management of critical risk areas, worker engagement and reporting
Action 8 Ongoing development of SOPs across the school.	SOP developed to support EOTC management as a critical risk area including transport, sport	7 SOP developed and used regularly by staff	Ease of SOP digital access through Safe365 app	Continued review of risk assessment planning to see where further SOP could be developed to support critical risk planning

Action 9 Continue fund staff to wellbeing support through EAP.	Staff have ongoing access to EAP	Staff are accessing this resource	School pays for consultations, which are anonymous	Consider extension of EAP to other providers. Continue to promote EAP availability to staff
Action 10 Leaders of Learning leading review of student achievement data and engagement at every Department Meeting and recording in Department Meeting Minutes and shared with SLT.	Some departments kept department hui minutes that focused on student achievement and engagement. Te Kotahitanga facilitators supported Leaders of Learning to review data and its impact	Regular minutes shared, SLT able to read.	Some departments spent more time on administration. Needed ongoing support to focus on regular review of student achievement and engagement.	Continue to support leaders of learning with skills and structures to review and unpack student progress to inform teaching learning and assessment practices on an ongoing basis
Action 11 Explore and identify options to explicitly include Numeracy and Literacy programmes from 2025, including scoping specific interventions for identified students.	Literacy – applied for Structured Literacy MoE PLD CAA PLD – Te Manu Ka Rere PLD	CAA PLD provided time for LIT/NUM Coordinators to support teachers and students to be better prepared for CAAs.	Withdrew from the Structured Literacy PLD, teacher and reliever shortage made it difficult to cover all teachers.	Reapply for MoE Structured Literacy PLD. Literacy Coordinator to work with departments to focus on 7-10 schoolwide literacy.
Action 12 Teachers 'know your learner' – access and use of achievement data when planning teaching and learning activities.	Te Kotahitanga Facilitators worked with Leaders of Learning and departments to access and use achievement data in FACTS.	Some department minutes reflected the review and planning teaching and learning activities.	Varying understanding of what information is available. Planning next steps that are evidence based.	Staff PLD – inform and show teachers what information is available so that they can review and plan.
Action 13 Data shared and unpacked with students to increase agency of their learning, engagement and progress.	All students and whānau have access to academic results through the FACTS parent and caregiver login	PN work with senior form teachers and deans to understand NCEA assessment data and pathways to support form teachers to unpack with students	Variability in students and whānau access	Continue to support all staff, particularly deans and form teachers to engage with student achievement data to support progress
Action 14 Continued resourcing of Te Kotahitanga facilitators.	Two facilitators – less teaching. Remunerated with 1 x MU	Two facilitators – less teaching. Remunerated with 1 x MU		One Specialist Classroom Teacher in 2026. Will work with LIT/NUM Coordinator in Te Roopū Ako.
Action 15 Te Kotahitanga facilitators support and guide LoLs in analysis of student achievement data.	Te Kotahitanga Facilitators worked with Leaders of Learning and departments to access and use achievement data in FACTS.	Some department minutes reflected the review and planning teaching and learning activities.	Varying understanding of what information is available. Planning next steps that are evidence based.	Staff PLD – inform and show teachers what information is available so that they can review and plan.
Action 16 Staff PD sessions x 2 on UDL/ Differentiation - 'how to' - using data to inform	1 staff all staff PLD session sharing theory and classroom activities		No further PLD on UDL due to change in curriculum and assessment focus towards a knowledge rich curriculum and the science of learning	Investigate the science of learning and what a knowledge rich curriculum is to inform practice and support implementation of the new curriculum and qualifications system
Action 17 Develop and update Middle Leaders' Job Descriptions.	Reviewed all available job descriptions.	Developed and updated Middle Leaders' job descriptions.	Updated job descriptions accepted and signed	Develop and update as needed.
Action 18 PLD to grow capability of Middle Leadership across the school.	Regular PLD sessions during Pastoral and LoL Hui. Te Kotahitanga facilitators provided data analysis support.	Meeting minutes and handouts. Follow up discussions with DP and/or Principal.	Some LoLs and Deans needed more one on one time for learning.	Team and individual PLD sessions. PLD responsive to needs and 2026 strategic goals.
Action 19 Appointment of Literacy Co-ordinator and development of whole school approach to Literacy across the curriculum. Staff PD; Literacy Co-ordinator support LoL at Department	Literacy Co-ordinators appointed. DGS – Year 7 & 8. CLK – Year 9 & 10. Whole staff PLD, Department PLD, Resource creation.	Resources created. Some departments using literacy strategies in teaching and learning. Some using literacy strategies as per unit planning. CAA preparation student focused.	Time. Co-ordinators needed to teach another class T3 and T4. Literacy results were low. Need a more focused and deliberate approach to Literacy in Years 11-13.	DGS in 2026. Will continue working with departments, learning about the SMART Tool. Structured Literacy MoE PLD with other key middle leaders from English department. All students will be in a Literacy class if they do not have Literacy in Years 11-13.

Meetings.				
Action 20 Explore options to appoint Numeracy Co-ordinator from 2025.	Numeracy Co-ordinator appointed. JUD.	Focus on Year 12 students who did not pass the CAAs. By the end of 2025 only 3 students did not have Numeracy CAA.	Need a focused and deliberate approach to supporting students without Numeracy. Using the Pathways class time did not have much impact.	All students will be in a Numeracy class if they do not have Numeracy in Years 11-13.
Action 21 Consistent and predictable classroom routines established and explained – Beginning and end of lesson. Margaret Ross PLD Feb 2024.	WAKA for Learning focus for Te Kotahitanga mahi. Mahi mai, exit cards/activities and chunking tasks.	Observations and PLCs. Ongoing teacher support.	Iteration of Te Kotahitanga, Kia eke Panuku, Mahi tahi, Ako, Manaaki	Establish Te Roopū Ako, explicit focus on WAKA for Learning. Margaret Ross PLD 2026 for whole staff. Continue to embed Ngā Poutama waka Re-engage with PB4L
Action 22 Appointment of Attendance Officer Terms 1 and 2, to engage with whānau re attendance, and onsite to deter students unnecessarily out of class.	Attendance officer appointed for Terms 1 and 2. Moved from an in school admin position.	Focused more on in school out of class and in school truancy	Admin role and Attendance officer role crossed over. Did not have a full focus on higher level absence	Use ministry funding to appoint a full-time attendance officer for 2026
Action 23 Explore opportunities to recognise engagement in class, by term.	Termly awards based on Mahi tahi, Ako, Manaaki are trialed in Social Studies.	Students, teachers and whānau shared positive feedback about this kaupapa	Not happening in all departments	Review if this is a department wide kaupapa
Action 24 Develop Microsoft Teams as digital platform to support Teaching and Learning.	Staff teams rolled out across all departments	Staff Teams developed, staff PLD day to support implementation. Staff engagement in departmental teams	Roll out of class and student teams not completed in 2025.	Development of all staff teams, investigation and implementation of class teams in 2026
Action 25 Staff continue to participate in PLD re NCEA change and curriculum review.	Staff encouraged to participate in consultation and feedback. PD attended by staff in Maths and English as	English and Maths preparing to implement new curriculum in 2026		Ongoing participation in PD and consultation as available. Teacher only days in 2026 to support. Sharing of opportunities for feedback and engagement
Action 26 Investigate possibility of Digital Trades Academy from 2025.	Investigated, however opportunities to apply for Trades Academies were no longer available in Northland	Thorough application prepared and submitted	Application declined by MoE on basis no new Trades Academies options in Northland	Consider an application in the future if opportunities open, consider opportunities to support students pathways outside of the trades academy structure
Action 27 Regular LoL observations across Departments, with varying focus each term.	LoL have a deeper understanding practice across their departments	Annual report - observation and plcs recorded Regular LoL/DP hui to discuss classroom/department information	LoLs not always recording formal observations	Continue to grow leadership capability
Action 28 PLD for LoL re collaborative observation by Te Kotahitanga.	Te Kotahitanga Facilitators work one-on-one with LoLs re collaborative observations	More LoLs confident to use an observation tool/framework	Some LoLs were not confident carrying out formal observations	Continue to work alongside LoLs
Action 29 Boys' Achievement staff PLD Joseph Driessen, Work Day 2024.	PD completed for staff	All staff attended PD		
Action 30 Liaise with local contributing schools to gather specific achievement data.	Kerikeri Primary School and Riverview School shared Year 6 eAsTTle	Deputy Principal analysed the data, created a report to share with senior leadership team, redacted and shared with Maths and English Leaders of Learning to help inform planning of teaching and learning	Both schools have different diagnostic testing. Year 6 teachers share anecdotal information too	Continue to work with Kerikeri Primary and Riverview School - Year 6 Transition
Action 31 Investigate concept of developing a 4-5 (or 6) 'House System'. Year 7-13, view to implementing (if approved) in 2026.	Able to gain information and knowledge about implementation and sustainment of 'Houses' at a range of schools.	Five schools in the Auckland, Northland, Waikato Regions have been visited that have similar make up to our school.	Work is ongoing and reflected in 2026 annual plan	Year 7 and 8 WAKA groups. New DP to support with introducing WAKA groups.

Action 32 Source estimated costs for Digital Noticeboards – Te Puna Waiora, Library, Auditorium foyer, Gym foyer – student acknowledgement, photos etc.	Not actioned as other priorities took precedence			Continue to investigate pricing, and technology
Action 33 Summer/Winter Intersport Year Level competition.	Sports Assistant worked with Sports Council to offer Year 9 and 10 Fast 5 and Beach Volleyball	A high number of students entered and participated		Look at offering more in-school sporting events for Years 9 and 10, possibly in 'house' groups
Action 34 'Four Cornerstones Day'.	Did not complete			May be part of 'house' activities
Action 35 Develop in school Year 7 and 8 competition – e.g. 'Clash of the Codes' through Sport Department/ Sports Council.	Sports Assistant worked with Sports Council to offer Year 7 and 8 Fast 5 and Beach Volleyball	A high number of students entered and participated		Look at offering more in-school sporting events for Years 7 and 8, possibly in 'house' groups
Action 36 Development of Te Roopu Tautoko to Te Tira Hononga Hautū Marū, and development of Tuakana–Teina, student-led.	Te Tira Hononga Hautū Marū established	Held a naming ceremony for the new roopū and acknowledged the past iterations		Continue to be responsive to student voice and needs for this kaupapa
Action 37 Widening membership of Student Council and prioritising Student Council led activities.	Constitution and participation amended to include representation from Rangatahi Māori, Sports Council, International students, LBGTQIA+, SAVE, Student WAKA team to ensure wider student voice	Attendance at and participation in student council meetings		Continue to ensure there is a wide representation of student voice on the Student Council
Action 38 Investigate development of Four Cornerstones recognition awards for participation across the year, and across Junior Year (7 - 10) (e.g. Bronze, Silver, Gold).	Started to catalogue historic and current Four Cornerstones	Challenges with historic and current data		Work in progress
Action 39 Sports Council/ Sport Department offer wide range of diverse, well promoted inter-class lunchtime competitions, with staff involvement where appropriate.	Sports Assistant worked with Sports Council to offer Year 7 and 8 lunchtime sports	A high number of students entered and participated		Look at offering more in-school sporting events for Years 7 and 8
Action 40 Sports Council actively promote sign up at Year Level Seated Lunch.	Sports Council did not actively promote sign up at Year Level Seated Lunch.			Decide if this is needed
Action 41 Review timing and use of Tutorial (2025).	Staff survey completed	Deputy Principal analysed feedback and presented options to senior leadership team	Keep as status quo - based on evidence Timetable review to be completed in 2026	Review timetable structure in 2026
Action 42 Explore options for possible Year 9 Camp in 2026.	Assistant Principal explored and refined options for Year 9 camp.	Went to Marsden Bay Christian Camp to explore options. Presented to senior leadership team		Year 9 camp in 2026, held at Marsden Bay Christian Camp. Further investigation bi-annual options when Marsden Camp is not available.
Action 43 Development of new school website.	Developed and launched	www.kerikerihigh.ac.nz		Continue to update website on a regular basis and refine structure and information publish for access and usefulness

Action 44 Development of a 'Kerikeri High School Parent Handbook'.	Prospectus updated to include clearer information for parents and whānau and improved information on the website	Information available on website	Target reframed to use website as communication tool rather than a handbook	
Action 45 Creation of Parent Portal into FACTS to access Attendance, Accounts, Four Cornerstones, and Achievement Results.	Parent and caregiver logins for FACTS implemented and promoted	Approximately 25% of parents and caregivers have logged into FACTS	Implementation complete	Continue to promote tools to parents and whanau in 2026, and investigate further tools for parents in the FACTS portal
Action 46 2025 – Invites to Beginning of Year Pōwhiri.	All new students and whānau personally invited to attend	Increased turn out of whānau at pōwhiri		Continue to invite whānau
Action 47 Continued development of new Reporting to Parents process.	Three-weekly progress reports iterated and embedded as BAU in 2025	Progress reports sent to parents and whānau in terms 1 - 4		Review against new Reporting to Parents requirements, iterate as necessary to support this and new curriculum roll out in English and Mathematics in 2026
Action 48 Increased personal contact between school and home re achievement, attendance.	Three weekly progress reports embedded with engagement, progress and assessment grades and attendance. Contact details of teachers shared through report. Regular email contact home from for teachers and deans regarding attendance			Review reporting processes and content in reference to new reporting to parents requirements
Action 49 Reimage 'New Student and Whānau Evening' 2025.	Venue changed to support increased turn out		Larger parent and student turnouts	
Action 50 Policies, Strategic and Annual Plan all available through website.	Complete	All items are now available on the new website		Look for opportunities to engage the community though through our website

How We Have Given Effect to Te Tiriti o Waitangi

Strategic plan – our statement about Te Tiriti o Waitangi

2025 Bicultural journey, Ngāti Rēhiatanga, Magic Māori Minute

- Advising Senior Leadership on Māori issues
- Developing and/or organising school-related and community-based hui
- Supporting non-Māori colleagues on understanding Māori tikanga
- Supporting other teachers in their teaching and learning relationships with ākonga Māori
- Language translation for the school
- Plan for and attend pōwhiri/kaupapa at school and in the wider community
- Plan and deliver kaupapa Māori PLD for staff
- Year 8 Wānanga Days
- Provide Te Ao Māori leadership in Te Pūherenga (Aotearoa Histories Kāhui Ako)

2025 – Community Liaison Role consultation

- Engaging with new ākonga Māori and their whānau
- Facilitate tuakana/teina mentoring and Te Reo me ōna tikanga opportunities in Te Roopū Tautoko
- Support planning for te wiki o te reo Māori and Matariki
- Plan Matariki whānau dinner
- Provide Te Ao Māori whakaaro within the PB4L team
- Support planning and delivery of kaupapa Māori PLD in staff briefing and Hui Whakarewa
- Plan for and attend pōwhiri/kaupapa at school and in the wider community
- Plan for whakataetae kapahaka practice sessions. Whole day practices in consultation with Principal
- Provide ākonga support and whānau engagement when needed in consultation with the year level Dean, Well-being and/or the Form Teacher

2024 – WAKA. Our WAKA for Māori Learners – Culturally responsive and relational pedagogy

Local curriculum and mātauranga Māori

Te Pūherenga – collaborative approach to developing the Aotearoa Histories Curriculum with Ngāti Rēhia

Tikanga and te reo Māori

All Year 7 and 8 – 2 hours Te Ao Māori

Year 9-13 – Te Reo Māori

Year 11-13 – Te Ao Haka

Year 9-13 – Te Pou o Manakō

Year 7-8 – Te Waipuna o Te Pou o Manakō

Equitable outcomes for Māori

Ongoing review: Achievement data, Progress report data, Four Cornerstone data