



Ko Te Kōrero Karoro
**South
New Brighton
School**

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	<input type="text" value="3508"/>
Principal:	Kate McClelland
School Address:	160 Estuary Road, South New Brighton, Christchurch
School Phone:	(03) 388 9426
School Email:	admin@snbs.school.nz
Accountant / Service Provider:	Schooled Limited



SOUTH NEW BRIGHTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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South New Brighton School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Anna King	Presiding Member	Re-Elected Sep 2025	Sept 2028
Kallysa Hollis	Parent Representative	Re-Elected Sep 2025	Sept 2028
Donna Dimond	Parent Representative	Re-Elected Sep 2025	Sept 2028
Gina Nonumalu	Parent Representative	Elected Sep 2025	Sept 2028
Peter Sawyer	Parent Representative	Elected Sep 2025	Sept 2028
Kim Grooby	Parent Representative	Elected Sep 2022	Sept 2025
Joanne Chalmers	Staff Representative	Elected Sep 2025	Sept 2028
Karen Ward	Staff Representative	Elected Sep 2022	Sept 2025
Kate McClelland	Principal (ex officio)	Appointed 2024	



South New Brighton 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.

Anna King

Full Name of Presiding Member

Signed by:
Anna King
E622910113C3AA55

Signature of Presiding Member

29 May 2026

Date

Kate McClelland

Full Name of Principal

Signed by:
Kate McClelland
4286079A361DD48F

Signature of Principal

29 May 2026

Date



South New Brighton 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	4,325,231	3,947,238	4,123,785
Locally Raised Funds	3	145,505	83,040	89,979
Interest		35,457	35,091	62,062
Total Revenue		4,506,193	4,065,369	4,275,826
Expense				
Locally Raised Funds	3	35,366	48,040	35,984
Learning Resources	4	3,401,218	3,334,284	3,505,513
Administration	5	225,800	243,479	277,030
Interest		4,895	4,620	6,175
Property	6	955,350	704,439	799,177
Loss on Disposal of Property, Plant and Equipment		1,382	-	520
Total Expense		4,624,011	4,334,862	4,624,399
Net Surplus / (Deficit) for the year		(117,818)	(269,493)	(348,573)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(117,818)	(269,493)	(348,573)



South New Brighton School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	2025	2025	2024
Notes	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Equity at 1 January	1,087,744	1,087,744	1,405,198
Total comprehensive revenue and expense for the year	(117,818)	(269,493)	(348,573)
Contribution - Furniture and Equipment Grant	31,063	-	31,119
Contributions from the Ministry of Education	32,613	-	-
Equity at 31 December	1,033,602	818,251	1,087,744
Accumulated comprehensive revenue and expense	1,033,602	818,251	1,087,744
Equity at 31 December	1,033,602	818,251	1,087,744



South New Brighton School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	230,936	56,710	239,829
Accounts Receivable	8	290,321	231,882	224,746
GST Receivable		-	8,348	8,349
Prepayments		18,025	10,736	10,736
Investments		543,000	283,250	613,676
		<u>1,082,282</u>	<u>590,926</u>	<u>1,097,336</u>
Current Liabilities				
GST Payable		10,129	-	-
Accounts Payable	11	328,726	249,780	348,521
Borrowings	12	4,438	4,438	4,438
Revenue Received in Advance	13	42,700	21,838	21,839
Finance Lease Liability	14	27,354	32,931	36,102
Funds held in Trust	15	800	-	-
Funds held for Capital Works Projects	16	124,715	-	5,435
		<u>538,862</u>	<u>308,987</u>	<u>416,335</u>
Working Capital Surplus/(Deficit)		543,420	281,939	681,001
Non-current Assets				
Property, Plant and Equipment	10	519,699	568,314	442,188
		<u>519,699</u>	<u>568,314</u>	<u>442,188</u>
Non-current Liabilities				
Borrowings	12	9,985	9,985	14,422
Finance Lease Liability	14	19,532	22,017	21,023
		<u>29,517</u>	<u>32,002</u>	<u>35,445</u>
Net Assets		<u><u>1,033,602</u></u>	<u><u>818,251</u></u>	<u><u>1,087,744</u></u>
Equity		<u><u>1,033,602</u></u>	<u><u>818,251</u></u>	<u><u>1,087,744</u></u>



South New Brighton 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		989,280	857,480	866,617
Locally Raised Funds		156,025	82,324	89,403
Goods and Services Tax (net)		18,478	1	1,385
Payments to Employees		(714,373)	(699,292)	(764,926)
Payments to Suppliers		(536,834)	(519,875)	(584,831)
Interest Paid		(4,895)	(4,620)	(6,175)
Interest Received		39,774	35,091	59,923
Net cash from/(to) Operating Activities		(52,545)	(248,891)	(338,604)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(167,748)	(215,755)	(70,414)
Proceeds from Sale of Investments		70,676	330,426	287,883
Net cash from/(to) Investing Activities		(97,072)	114,671	217,469
Cash flows from Financing Activities				
Furniture and Equipment Grant		31,063	-	31,119
Contributions from Ministry of Education		32,613	-	-
Finance Lease Payments		(38,595)	(39,027)	(37,953)
Loans Received		-	-	18,860
Repayment of Borrowings		(4,437)	(4,437)	-
Funds Administered on Behalf of Other Parties		120,080	(5,435)	-
Net cash from/(to) Financing Activities		140,724	(48,899)	12,026
Net increase/(decrease) in cash and cash equivalents		(8,893)	(183,119)	(109,109)
Cash and cash equivalents at the beginning of the year	7	239,829	239,829	348,938
Cash and cash equivalents at the end of the year	7	230,936	56,710	239,829

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.



South New Brighton School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.



Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21.

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.

The property from which the School operates is owned by the Proprietor. 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. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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



e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

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	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Intangible Assets	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 parent payments and un-used bequest 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) Financial Instruments**

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

The School's financial liabilities comprise accounts payable, borrowings, 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	1,079,961	952,127	1,098,417
Teachers' Salaries Grants	2,521,084	2,489,352	2,442,873
Use of Land and Buildings Grants	723,286	505,759	581,595
Other Government Grants	900	-	900
	4,325,231	3,947,238	4,123,785

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	42,826	28,000	22,193
Fees for Extra Curricular Activities	25,728	28,000	20,189
Trading	11,834	20,000	9,229
Fundraising and Community Grants	59,151	6,040	34,397
Other Revenue	5,966	1,000	3,971
	145,505	83,040	89,979
Expense			
Extra Curricular Activities Costs	22,471	27,000	24,993
Trading	5,677	20,000	7,613
Fundraising and Community Grant Costs	7,218	1,040	3,378
	35,366	48,040	35,984
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	110,139	35,000	53,995

Donations include a \$20,000 bequest from Audrey Smith which is earmarked for the library.

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	151,439	154,787	170,609
Information and Communication Technology	21,902	26,400	22,635
Employee Benefits - Salaries	3,061,752	2,988,018	3,125,548
Staff Development	43,630	36,500	72,023
Depreciation	119,211	126,479	112,639
Other Learning Resources	3,284	2,100	2,059
	3,401,218	3,334,284	3,505,513



5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	10,846	10,846	10,435
Board Expenses	19,452	17,835	17,875
Intervention Expenses	-	-	15,480
Operating Leases	-	-	940
Legal Fees	-	-	4,500
Other Administration Expenses	71,244	72,598	74,096
Employee Benefits - Salaries	119,990	138,000	150,543
Insurance	4,268	4,200	3,161
	225,800	243,479	277,030

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	54,484	50,000	104,550
Heat, Light and Water	51,252	32,383	35,983
Rates	7,352	7,297	6,916
Repairs and Maintenance	35,130	24,000	20,557
Use of Land and Buildings	723,286	505,759	581,595
Employee Benefits - Salaries	61,064	63,000	30,359
Other Property Expenses	22,782	22,000	19,217
	955,350	704,439	799,177

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

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	230,936	56,710	109,829
Short-term Bank Deposits	-	-	130,000
Cash and cash equivalents for Statement of Cash Flows	230,936	56,710	239,829

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

Of the \$230,936 Cash and Cash Equivalents \$125,515 is subject to restrictions for the following reasons:

- \$124,715 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.



8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	75	2,449	1,734
Receivables from the Ministry of Education	19,907	4,475	4,219
Interest Receivable	8,981	13,298	13,298
Teacher Salaries Grant Receivable	261,358	211,660	205,495
	<u>290,321</u>	<u>231,882</u>	<u>224,746</u>
Receivables from Exchange Transactions	9,056	15,747	15,032
Receivables from Non-Exchange Transactions	281,265	216,135	209,714
	<u>290,321</u>	<u>231,882</u>	<u>224,746</u>

9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	543,000	283,250	613,676
	<u>543,000</u>	<u>283,250</u>	<u>613,676</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Buildings	12,555				(655)	11,900
Building Improvements	41,852				(4,335)	37,517
Furniture and Equipment	288,889	89,582			(56,841)	321,630
Information and Communication Technology	27,323	76,955			(17,612)	86,666
Leased Assets	55,452	27,999			(37,480)	45,971
Library Resources	16,117	3,568	(1,382)		(2,288)	16,015
	<u>442,188</u>	<u>198,104</u>	<u>(1,382)</u>	<u>-</u>	<u>(119,211)</u>	<u>519,699</u>

Restrictions

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

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Buildings	14,218	(2,318)	11,900	14,218	(1,663)	12,555
Building Improvements	71,868	(34,351)	37,517	71,868	(30,016)	41,852
Furniture and Equipment	911,076	(589,446)	321,630	821,494	(532,605)	288,889
Information and Communication Technology	207,917	(121,251)	86,666	130,961	(103,638)	27,323
Leased Assets	107,992	(62,021)	45,971	136,348	(80,896)	55,452
Library Resources	97,376	(81,361)	16,015	102,607	(86,490)	16,117
	<u>1,410,447</u>	<u>(890,748)</u>	<u>519,699</u>	<u>1,277,496</u>	<u>(835,308)</u>	<u>442,188</u>



11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	32,221	25,292	24,896
Accruals	8,846	-	11,285
Banking Staffing Overuse	6,498	-	94,391
Employee Entitlements - Salaries	274,294	211,660	205,495
Employee Entitlements - Leave Accrual	6,867	12,828	12,454
	<u>328,726</u>	<u>249,780</u>	<u>348,521</u>
Payables for Exchange Transactions	328,726	249,780	348,521
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>328,726</u>	<u>249,780</u>	<u>348,521</u>

The carrying value of payables approximates their fair value.

12. Borrowings

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Loans due in one year	4,438	4,438	4,438
	<u>4,438</u>	<u>4,438</u>	<u>4,438</u>
Loans due after one year	9,985	9,985	14,422
	<u>9,985</u>	<u>9,985</u>	<u>14,422</u>

The school has borrowings at 31 December 2025 of \$14,423 (31 December 2024 \$18,860). This loan is from the EECA for the purpose of LED lighting. The loan is unsecured, interest free and the loan is payable with interest in equal instalments of \$1,110.

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	12,000	-	-
Other revenue in Advance	30,700	21,838	21,839
	<u>42,700</u>	<u>21,838</u>	<u>21,839</u>



14. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	31,886	36,931	40,179
Later than One Year	22,038	25,017	23,555
Future Finance Charges	(7,038)	(7,000)	(6,609)
	<u>46,886</u>	<u>54,948</u>	<u>57,125</u>
Represented by			
Finance lease liability - Current	27,354	32,931	36,102
Finance lease liability - Non current	19,532	22,017	21,023
	<u>46,886</u>	<u>54,948</u>	<u>57,125</u>

15. Funds held in Trust

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	800	-	-
	<u>800</u>	<u>-</u>	<u>-</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.

16. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Moving Project	5,435	-	(4,795)	-	640
Project 247486 - Caretaker Shed and Roofing Replacen	-	32,300	(3,567)	-	28,733
Project 247468 - Carpet & Vinyl	-	42,405	-	-	42,405
Project 247469 - Block 17 Upgrade	-	73,929	(20,992)	-	52,937
Project 245550 - Landscaping	-	3,434	(3,434)	-	-
Project 245550 - Court Upgrade	-	149,001	(149,001)	-	-
Project 245550 - Bike Park	-	134,497	(136,247)	1,750	-
Project 251486 - Block 5 Roof Repairs	-	248,583	(248,583)	-	-
Project 245550 - New Build	-	11,988	(11,988)	-	-
Totals	<u>5,435</u>	<u>696,137</u>	<u>(578,607)</u>	<u>1,750</u>	<u>124,715</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	124,715
Funds Receivable from the Ministry of Education	-



2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Moving Project	5,435	-	-	-	5,435
Totals	5,435	-	-	-	5,435

Represented by:

Funds Held on Behalf of the Ministry of Education	5,435
Funds Receivable from the Ministry of Education	-

17. 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.

18. 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	5,000	4,575
<i>Leadership Team</i>		
Remuneration	294,271	395,953
Full-time equivalent members	2	3
Total key management personnel remuneration	299,271	400,528

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance Committee (2 members) that meet quarterly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	150-160
Benefits and Other Emoluments	0-5	0-5
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	2.00	3.00
110 - 120	4.00	5.00
120 - 130	3.00	1.00
	9.00	9.00

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

19. 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	-	-

20. 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.

Cyclical Maintenance Provision

The school has an obligation to the Ministry of Education to maintain in good order and repair the land and buildings that constitute the School site. The Board has not recorded a provision for the cyclical maintenance arising from this obligation which is a departure from PBE IPSAS 19: Provisions, contingent assets and contingent liabilities. The financial effect of the departure from PBE IPSAS 19 has not been calculated.

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is currently in the process of having its Ten-year Property Plan completed which has been delayed due to circumstances beyond its control. Maintenance costs are in the process of being calculated by the school's property consultant. The omission of a provision for cyclical maintenance is a temporary measure and the school intends to accumulate a sinking fund for the purpose of meeting the cyclical maintenance liability once determined.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$347,652 (2024:\$5,435) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Moving Project	640
Project 247486 - Caretaker Shed and Roofing Replacement	248,745
Project 247468 - Carpet & Vinyl	47,116
Project 247469 - Block 17 Upgrade	51,151
Total	347,652

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



(b) Operating Commitments

As at 31 December 2025, the Board has entered into no contracts.

22. 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	230,936	56,710	239,829
Receivables	290,321	231,882	224,746
Investments - Term Deposits	543,000	283,250	613,676
Total financial assets measured at amortised cost	<u>1,064,257</u>	<u>571,842</u>	<u>1,078,251</u>

Financial liabilities measured at amortised cost

Payables	328,726	249,780	348,521
Borrowings - Loans	9,985	9,985	14,422
Finance Leases	46,886	54,948	57,125
Total financial liabilities measured at amortised cost	<u>385,597</u>	<u>314,713</u>	<u>420,068</u>

23. 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 SOUTH NEW BRIGHTON SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of South New Brighton School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 3 to 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.

Qualified opinion

In our opinion, except for the matter described in the Basis for our qualified opinion section of our report, the financial statements of the School:

- 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 29 May 2026. This is the date at which our opinion is expressed. The basis for our qualified opinion is explained below.

Basis for our qualified opinion - provision for cyclical maintenance

The School has an obligation to the Ministry of Education to keep the land and buildings in good order and repair. However, the Board has not recorded a provision for cyclical maintenance. This is a departure from PBE IPSAS 19: Provisions, contingent assets and contingent liabilities, which requires a provision to be recorded where there is a present obligation that will need to be settled and this can be reliably estimated. The board has not calculated the financial effect of this departure from PBE IPSAS 19.

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

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

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

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

Independence

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

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



Warren Johnstone
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand



Statement of Variance 2025

Introduction

This report comments on the school's developments and achievements in terms of the 2025 Annual Plan. It contains information from; strategic planning, achievement reports and variance analysis on specific targets and the progress of learners.

Statement of Variance 2025

Strategic Goal 1: Ako - Have a culture of continuous learning where we help each other Ride the Wave to reach our potential.

Annual Target/Goal: Build and sustain a local curriculum that aligns with Te Mātaiaho | The Refreshed Curriculum

<i>Actions</i> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<i>What did we achieve?</i>	<i>Evidence</i>	<i>Reasons for any differences (variances) between the target and the outcomes</i>	<i>Planning for next year – where to next?</i>
<i>Using the refreshed Te Mātaiaho, we will develop our own school curriculum in Mathematics and English</i>	<i>Due to the delay in the refreshed curriculum being released in English and Mathematics, we did not make the progress that we thought we would in regards to fully unpacking the English and</i>		<i>Delays</i>	<i>Unpacking and gaining a better understanding of the English and Maths refreshed curriculum will be a focus in 2026.</i>

	<i>Mathematics curriculum. The final version of both curriculum areas were only released in October 2025</i>			<i>A big focus on the Writing Curriculum and achievement in 2026</i>
<i>Literacy and Mathematics Leaders monitor the impact of professional development within classroom programmes, providing support to teachers, as needed.</i>	<i>This was carried out by our Maths and Literacy lead - regular check-ins at hui and completing classroom observations</i>	<i>Observation notes and professional learning agenda/minutes Increased confidence and knowledge in both areas</i>	<i>No variance</i>	<i>Continued focus for 2026</i>
<i>Aotearoa New Zealand Histories will be taught in a deliberate way in 2025</i>	<i>Completed</i>	<i>Planning</i>	<i>No variance</i>	<i>The Social Sciences curriculum has been refreshed again and we will be looking at this curriculum area towards the end of 2026 as it will be mandatory to teach from 2027.</i>
<i>School website is updated to reflect the school's refreshed curriculum and local curriculum</i>	<i>Completed</i>	<i>Website updated</i>	<i>No variance</i>	<i>Continue to review the website and its content each year.</i>
<i>South New Brighton School will introduce a drama programme in Terms 1 and 2 leading up to the school production later in the year (date TBC)</i>	<i>Completed</i>	<i>Production carried out</i>	<i>No variance</i>	

Annual Target/Goal: Student agency is developed within our core, local, and Digital Technologies curricula and developed by our kaiako.

<i>Actions</i> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<i>What did we achieve?</i>	<i>Evidence</i>	<i>Reasons for any differences (variances) between the target and the outcomes</i>	<i>Planning for next year – where to next?</i>
<i>Develop a "Graduate Learner Profile" of skills and knowledge students are expected to know/do by the time students leave SNBS at Year 8</i>	<i>This is now an action towards the end of 2026</i>	<i>N/A</i>	<i>As a school we wanted to get more understanding of the refreshed curriculum (and what now is expected of our learners) before we</i>	<i>To be completed at the end of 2026</i> <i>Survey parents "what is important for your Year 8 child to know and do by the time</i>

<ul style="list-style-type: none"> • Core curriculum • Digital skills • Soft skills 			start developing a graduate profile	<p>they leave Year 8?"</p> <p>Survey Year 5-8 students "what is important for you to know and do by the time you leave Year 8?"</p> <p>Teacher input (as above)</p> <p>Learner profiles from other local schools</p>
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Annual Target/Goal: Achievement of all learners in literacy and mathematics is improved with a particular focus on Māori and Pacific learners.

<i>Actions</i> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<i>What did we achieve?</i>	<i>Evidence</i>	<i>Reasons for any differences (variances) between the target and the outcomes</i>	<i>Planning for next year – where to next?</i>
<p>A full review of school-wide assessment practices in English and Maths</p> <p>Assessment schedule is developed that is reflective of Te Mātaiaho and Assessment for Learning practices</p>	<p>Across 2025, we did a full review of assessment practices to ensure there was better consistency within and across teaching teams.</p>	<p>A 2025 assessment map was developed to reflect structured literacy practices (Little learners love literacy) and The Code.</p>	<p>We are still waiting on guidance from the MOE re assessment tools to be used by schools for 2026 and beyond (to reflect the refreshed curriculum)</p>	<p>Continue to wait on further guidance from the MOE. Use of SMART tool in 2026</p>
<p>Review HERO student reporting milestones so they reflect the "phases of learning" in Te Mātaiaho (as opposed to levels)</p>	<p>Completed</p>	<p>In 2025, mid year and end of year reporting milestones were updated on HERO.</p>	<p>No variance</p>	<p>In 2026, the MOE directed further changes to milestones / progressions. A continued focus</p>
<p>Learning Support policies are reviewed inline with Inclusive Education best practice modules (TKI)</p> <p>Create a SNBS school-wide inclusive practice audit/self assessment and carry this out with all teaching and learning support teams</p>	<p>This was not actioned in 2025</p>	<p>N/A</p>	<p>N/A</p>	<p>To be done in 2026</p>
<p>All at-risk students including Māori and Pacific, are clearly identified using robust assessment practices in</p>	<p>All at risk students were identified in reading, Writing and Mathematics</p>	<p>Evidence of small group teaching to target skills</p>	<p>N/A</p>	<p>Continue with identifying "at risk" students in reading, writing and maths.</p>

<p>reading, writing and Maths. Appropriate supports/programmes are put in place to address the need</p>	<p>(including Māori and Pacific) using appropriate assessment tools. Supports put in place by SENCO and teaching teams</p>	<p>required to make progress in reading, writing and maths</p> <p>Appropriate use of learning assistants to support programmes put in place (ie structured literacy games)</p>		<p>Continued appointment of Lynette Barnfield (0.8) as the Literacy Intervention Specialist for students who are at risk in literacy (and / and approach)</p> <p>Appointment of Maths Intervention Specialist in 2026</p> <p>Support and coaching for all teachers with structured literacy approaches and Maths - No Problem</p>
<p>Increased Mathematics achievement for all SNBS learners (currently 70% at/above curriculum expectation and move to 85% at/above curriculum expectation)</p> <ul style="list-style-type: none"> All at risk students identified Action Plan put in place to increase Mathematics achievement Teachers set Mathematics professional learning goals detailed in their Professional Growth Cycle 	<p>What were the outcomes of our actions?</p> <p>Based on the 2025 achievement reports, here is the breakdown of how many students moved into the "proficient or exceeding" curriculum expectations category for Mathematics</p> <p>Overall, of the students who were identified, 6.1% of the students moved into the proficient/exceeding category at the end of 2025.</p> <p>Starting Baseline (End of 2024): 70% of students were at or above expectations.</p> <p>End of 2025 Result: 76.1% of students reached the "Proficient" or "Exceeding" levels.</p> <p>Total Students Still Requiring Support: 92 students (approx. 24%) remained in the "support" category by the end of the year.</p>	<p>Action plans that identified at-risk students (WHO formed the targeted group and where they were currently achieving as baseline data, mid year data and end of year data.</p> <p>The Action Plans also detailed WHAT deliberate actions the teachers and the school were going to undertake to accelerate the identified students</p> <p>Allocating appropriate learning support (learning assistants) to support differentiated learning with the Maths No Problem programme</p> <p>Ensuing assessment practices to determine overall teacher judgements in Maths were consistent and moderated between teams</p>	<p>Throughout 2025, our strategic focus on Mathematics—centered on the school-wide implementation of "Maths - No Problem!"—has yielded a measurable upward trend in student achievement. By the end of the 2025 year, we successfully shifted 6.1% of the total student population into the "Proficient" or "Exceeding" categories, raising our overall achievement from 70% to 76.1%.</p> <p>While our school-wide progress is encouraging, a closer look at our demographic data highlights areas of significant success and ongoing priority:</p> <p><u>Gender Trends:</u> Achievement remains relatively balanced between genders. Male students (75%) and Female students (74%) are tracking closely together. Notably, specific cohorts such as our Year 2 and Year 6 girls have shown exceptional proficiency, though Year 7 girls have been</p>	<p>Students who are not yet meeting curriculum expectations are identified</p> <p>School timetable reviewed and inline with an hour of maths each day</p> <p>Planned professional learning sessions regarding the Maths refreshed curriculum</p> <p>Employment of Maths Intervention Specialist (Jody)</p> <p>Working in partnership with whānau</p> <p>Teacher professional learning in culturally responsive practice (Niho Taniwha)</p> <p>Teacher professional learning in supporting students with neurodiversity</p>

Teacher professional development in Maths No Problem at the beginning of 2025 (whole teaching staff)

Teacher Professional Growth Cycle reflections and professional development (under the umbrella of maths achievement)

identified as a priority group for 2026.

Māori Learners: We have seen steady growth within this cohort, with 65% of Māori students now working at or above curriculum expectations. While this is a positive trajectory, it remains a primary focus area as we work toward closing the 11% gap between Māori and the school-wide average.

Pasifika Learners: Our Pasifika cohort currently sits at 69% achievement at or above expectations. Interestingly, this group has the highest percentage of students in the "Exceeding" category (13%), reflecting high-end growth even as we work to support those in the "developing" phase.

Asian Learners: This is our highest-achieving cohort, with 94% (19 students) currently working at or above curriculum expectations. This group sets a strong benchmark for proficiency across the school.

While we have made clear gains, we remain 8.9% shy of our aspirational 85% target. Currently, 92 students (23.9% of the school) are identified as still requiring additional support.

<p>Increased professional learning in culturally responsive practice at SNBS (Niho Taniwha)</p> <p>Create a SNBS school-wide culturally responsive practice self-assessment which is carried out as individuals and teams. Goals set</p>	Completed	<p>Professional learning hui slides / notes</p> <p>Teachers reflections within their Professional Growth Cycles</p>	No variance	<p>Our cultural lead will continue to facilitate sessions with staff using the Niho Taniwha resource in 2026</p> <p>Teachers will use the associated readings and discussions to reflect as part of their Professional Growth Cycle</p>
<p>"Te reo Māori Bites" language learning incorporated at each staff professional development hui.</p> <p>Te reo Māori language acquisition plan developed as part of our school curriculum (what is taught across the school)</p>	<p>"Te reo Māori Bites" were implemented at each professional learning hui</p> <p>Te reo Māori language acquisition plan developed</p>	<p>Professional learning hui slides / notes</p> <p>Teachers reflections within their Professional Growth Cycles</p> <p>Increased use of te reo Māori across the school</p>	<p>No variance</p> <p>Having these almost weekly, meant greater capacity has been built within the teaching staff.</p>	Continue with this model next year

Annual Target/Goal: Life and finance education embedded within the curriculum.

<p>Actions</p> <p>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</p>	<p>What did we achieve?</p>	<p>Evidence</p>	<p>Reasons for any differences (variances) between the target and the outcomes</p>	<p>Planning for next year – where to next?</p>
<p>Draft Health Curriculum is shared with school community for feedback</p>	<p>Health Survey draft was shared with school community in Term 1, 2025</p>	<p>Newsletter and survey information gathered</p>	No variance	SNBS Health Curriculum finalised
<p>Navigating the Journey implemented across the school</p>	<p>Completed. Completed in Term 1, 2025</p>	<p>Parent information session in Term 1. Teaching planning in Term 2 and 3, 2025</p>	No variance	Navigating the Journey will be taught every second year (next time in 2027)
<p>Financial Literacy programme integrated into our Maths Curriculum</p>	<p>On hold while refreshed curriculum and Maths No Problem is implemented</p> <p>Use of ASB lessons in Years 5-8</p>	N/A	N/A	

Strategic Goal 2: Hauora: Enhance the wellbeing of staff and students to enable our vision.

Annual Target/Goal: Student wellbeing and hauora is enhanced within safe learning environments.

<p>Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i></p>	<p>What did we achieve?</p>	<p>Evidence</p>	<p>Reasons for any differences (variances) between the target and the outcomes</p>	<p>Planning for next year – where to next?</p>
<p><i>Explore how the Ross Greene pedagogy can be incorporated into our PB4L system.</i></p> <p><i>Build teacher knowledge</i></p>	<p><i>Team leaders and PB4L leads all attended the one day (or two day) Ross Greene CPS training in Term 2, 2025</i></p>	<p><i>Increased teacher knowledge. Team leaders using the CPS approach with tier 2 students</i></p>	<p><i>No variance</i></p>	<p><i>Continue in 2026. Wider teacher / staff knowledge building with support of RTLB</i></p>
<p><i>Student well-being data is collected twice a year and used to inform best practice and next steps as a school</i></p>	<p><i>Student well being data was collected in Term 2 and Term 4 of 2025. In the term 4 data set, there was an improvement in the well-being of the students</i></p>	<p><i>Data that was shared with staff (Term 2 and Term 4) Slide shows and notes Increased well being across what school</i></p>	<p><i>No variance Consistency with managing behaviour and responding to bullying has been attributed to higher student well-being. Teachers focused on students with lower well-being scores.</i></p>	<p><i>Continue in 2026</i></p>
<p><i>Awhina Groups gather fortnightly to cross group the students through a range of different contexts and learning focus</i></p>	<p><i>Achieved</i></p>	<p><i>Fortnightly lessons planned and carried out.</i></p>	<p><i>No variance</i></p>	<p><i>Continue in 2026, if required</i></p>
<p><i>Student attendance is closely monitored and supported in the school.</i></p> <p><i>Goal: 70% of students attend school regularly (90%) 6% of students moderately absent (70-80%) and 5% chronically absent (less than 70%)</i></p>	<p><i>In 2025 SNBS had 62.25% of students attend school regularly (90%) We also had 7.25% of our students moderately absent (70-80%) and 4.75% chronically absent (less than 70%)</i></p> <p><i>Partially achieved - lifted the moderately absent and chronic absent groups.</i></p> <p><i>In 2024 = 58%</i> <i>In 2023 = 53.5% of students</i></p>	<p><i>Daily attendance data used to inform weekly targets.</i></p> <p><i>BOT reports (twice a term).</i></p>	<p><i>Weekly sharing of data with leadership, admin and teachers - increase monitoring of all students.</i></p> <p><i>Students and whānau coming to school.</i></p> <p><i>Implementation of breakfast club</i></p> <p><i>Referring to the attendance team at MOE if required</i></p>	<p><i>Continue in 2026</i></p> <p><i>Implementation of an Attendance Plan in 2026</i></p>

regularly attending

Annual Target/Goal: Teacher wellbeing and professional practice is supported across all learning areas.

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<i>Staff well-being data is collected twice a year and used to inform best practice and next steps as a school</i>	<i>Staff well being data was collected in Term 2 and Term 4 of 2024. In the term 4 data set, there was an improvement in the well-being of the students</i>	<i>Termly one on ones with Principal</i> <i>Data collection in Terms 2 and 4 - increase in overall well-being</i> <i>Staff session with John Quinn and Rose McInerney (Feb) from performance wellbeing</i> <i>Leadership team had 6 sessions with John Quinn and Rose McInerney (Feb) from performance wellbeing</i>	<i>No variance</i>	<i>Continue in 2025</i>
<i>Regular staff well-being activities are embedded into each term</i>	<i>Achieved this action</i>	<ul style="list-style-type: none">- Termly activities (bowls, karaoke, drinks)- Chocolate fish nominations at each Friday briefing- One off treats and coffees	<i>No variance - Commitment to regular events, and a team of people who organised these has impacted this positively</i>	<i>Continue in 2026</i>
<i>Team leaders actively monitor team wellbeing and feedback to the wider leadership team (Rangatira)</i>	<i>Achieved this action</i>	<i>Ngā Rangatira notes and feedback from teachers</i>	<i>No variance</i>	<i>Continue in 2026</i>

Strategic Goal 3: Opportunity

Annual Target/Goal: Opportunities for whānau and community involvement in the school are supported and strengthened.

<p>Actions List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</p>	<p>What did we achieve?</p>	<p>Evidence</p>	<p>Reasons for any differences (variances) between the target and the outcomes</p>	<p>Planning for next year – where to next?</p>
<p>Effectively engage Māori and Pacific whānau so their aspirations/voice for ākonga is valued with increased opportunities for whānau to give feedback regarding curriculum design and programmes</p>	<p>Whānau hui was carried out in November 2025. Whānau voice about their aspirations for their tamariki captured and used for future actions</p>	<p>Large turnout of whānau- the best yet. Around 40-50 in attendance</p>	<p>No variance</p>	<p>Continue in 2026</p>
<p>Actively provide wide range of opportunities for whānau/community involvement at SNBS school</p>	<p>Completed</p>		<p>No variance</p>	<p>Continue in 2026</p>
<p>Regular Mana Ake “drop in” sessions and whānau sessions are scheduled into the term</p>	<p>Completed</p>		<p>No variance</p>	<p>Continue in 2026 Intern Student Counsellor starts in 2026</p>
<p>Regular community consultation and surveys to get feedback about the school is gathered across the year, e.g.</p> <ul style="list-style-type: none"> - Curriculum design - Health - Reporting - Wellbeing 	<p>Completed</p>		<p>No variance</p>	<p>Continue in 2026</p>

Annual Target/Goal: Opportunities for ākonga to share their culture and identity are encouraged.

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
Culture Day is held each year	Not done in 2025	N/A	N/A	This is a focus in 2026 strategic planning
Explore how we can provide more opportunities for our Pasifika students by connecting with our Pasifika whānau	Engaging our Pasifika whānau at our whānau i te pō in November 2025. Here we gathered voice and information to inform next steps into 2026	Feedback from whānau i te pō evening. Attendance at the hui	No variance	This is a focus in 2026 strategic planning
Continue to provide opportunities for all students to engage in Kapa Haka and taiaha	Completed		No variance	Continue in 2026

Executive Summary: 2025 Statement of Variance

Strategic Goal 1: Ako (Learning)

- Mathematics: Achievement rose from 70% to 76.1% (+6.1%) following the implementation of Maths - No Problem!. While falling short of the 85% target, Māori and Asian cohorts showed growth.
- Curriculum: Delays in MOE releases postponed the full unpacking of the English and Maths refreshed curriculum to 2026.
- Agency: Development of the "Graduate Learner Profile" was deferred to late 2026 to better align with the new curriculum phases.

Strategic Goal 2: Hauora (Wellbeing)

- Attendance: Regular attendance climbed to 62.25% (up from 58% in 2024 and 53% in 2023), though it remains below the 70% goal. A formal Attendance Plan is set for 2026.
- Wellbeing: Data showed measurable improvements in both staff and student hauora, attributed to consistent PB4L practices and the introduction of Ross Greene's CPS pedagogy.

Strategic Goal 3: Opportunity

- Engagement: Achieved record attendance at the November Whānau Hui (40–50 attendees).
- Cultural Identity: Staff capacity in Te Reo Māori increased via weekly "Bites." 2026 will focus on school cultures and expanding Pasifika-specific initiatives.

2026 Strategic Priorities

1. *Writing: Major strategic focus to address the 2% achievement decline.*
2. *Specialist Support: Appointment of a Mathematics Intervention Specialist.*
3. *Curriculum: Mandatory unpacking of Refreshed English and Maths.*
4. *Equity: Continued use of Niho Taniwha to close the 11% Māori achievement gap.*

2025 Literacy Achievement Update

Throughout 2025, our focus on literacy has seen contrasting results between Reading and Writing. While our Structured Literacy approach continues to embed successfully and drive Reading achievement upward, Writing has been identified as a critical area for strategic intervention in 2026.

Reading Achievement: A Trajectory of Growth

Reading remains a relative area of strength. From a mid-year baseline of 74%, we shifted 5% of the students into the proficient category, finishing the year at 79%.

- *Key Successes: Pasifika learners showed the strongest acceleration (+6%), reaching 81% proficiency. Female students also saw a high rate of growth (+7%) to finish the year at 84%, nearing our 85% target.*
- *Māori Achievement: Māori students grew by 5%, finishing at 69%. While positive, we continue to focus on closing the 10% gap between this cohort and the school-wide average.*

Writing Achievement: A Strategic Priority for 2026

Writing achievement declined slightly over the year, moving from 69% mid-year to 67% at year-end. This area presents our most significant equity challenges.

- *A major disparity persists, with 70% of females achieving at/above expectations compared to only 51% of males—a 19% gap.*
- *Both Māori and Pasifika cohorts saw declines in Writing achievement during the second half of the year (-4% and -6% respectively).*
- *Targeted Support: Currently, 114 students are identified as requiring additional support in Writing.*

2025 Achievement Data: Mid-Year vs. End-of-Year

Groups	Reading (MY)	Reading (EOY)	Writing (MY)	Writing (EOY)
All Students	74%	79%	69%	67%
Asian	94%	94%	89%	89%

Female	77%	84%	72%	70%
Male	71%	74%	53%	51%
Pasifika	75%	81%	69%	63%
Māori	64%	69%	56%	52%

The 2025 data confirms that while our Reading strategies are effective, our Writing instructional model requires refinement. In 2026, we will apply the same rigor used in our Mathematics implementation to the Writing curriculum. This will include:

- Curriculum Unpacking: Deeply engaging with the refreshed Te Mātaiaho English framework (released Oct 2025).
- Targeted Intervention: Prioritising male, Māori, and Pasifika learners in Writing action plans.
- Specialist Support: Leveraging our Literacy Intervention Specialist to support at-risk writers.



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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p><i>South New Brighton School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.</i></p> <p><i>The board:</i></p> <ul style="list-style-type: none">• <i>takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees</i>• <i>considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements</i>• <i>ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest</i>• <i>promotes high levels of staff performance through:</i><ul style="list-style-type: none">• <i>performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)</i>• <i>acknowledgement of staff achievements</i>• <i>salary units and classroom release time.</i>• <i>deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.</i>

<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>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 South New Brighton School staff.</i></p> <p><i>Our EEO programme includes:</i></p> <ul style="list-style-type: none"> • <i>developing a policy statement and establishing objectives</i> • <i>appointing an EEO representative</i> • <i>consulting with staff to hear any concerns</i> • <i>creating an employee database (with informed consent for any EEO data collected)</i> • <i>encouraging staff to participate in training and career development</i> • <i>programme monitoring through staff meetings and board reports</i> • <i>reviewing employment and personnel policies and processes.</i> <p><i>South New Brighton 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.</i></p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>South New Brighton School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.</i></p> <p><i>Our appointment process meets the requirements of the Children's Act 2014.</i></p> <p><i>The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee.</i></p> <p><i>We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.</i></p>

How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • <i>Professional learning and training</i> • <i>Support and mentoring programmes</i> • <i>Professional Growth Cycle and appraisal programmes</i> • <i>Training for specific skills i.e restraint training</i>
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> • <i>Have consideration of those who are parents and providing supports in place of those who need it</i>
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> • <i>Have consideration of those with disabilities and providing supports of those who need it</i>

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

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



Ko Te Kōrero Karoro
South New Brighton School
Riding the Wave of Learning Together

Kiwi Sport Funding Report 2025:

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received a total Kiwi Sport funding of \$6204.44 (excl GST)

The funding was spent on the following:

- Sports facilitator
- Swimming tuition
- Bus transportation for sporting activities

The number of students that participated in organised sport was 420

Kate McClelland
Principal
South New Brighton School