

KIMBOLTON SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 2379

Principal: Greg Codyre

School Address: 4 Henderson Street RD 54 Kimbolton

School Postal Address: PO Box 3 Kimbolton 4744

School Phone: 06 328 5880

School Email: principal@kimbolton.school.nz

Accountant / Service Provider: Openbook Solutions Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Wayne Jenkins	Presiding Member	Elected	2028
Greg Codyre	Principal	ex Officio	
Josh Brennan	Parent Representative	Elected	2028
Sara Martin	Parent Representative	Elected	2028
Natalie Masters	Parent Representative	Elected	2028
Fiona Quarrie	Parent Representative	Elected	2028
Stewart Morton	Parent Representative	Elected	2025
Kirsty Early	Staff Representative	Elected	2028

KIMBOLTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 17	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport
	Te Tiriti o Waitangi
	Statement of Compliance with Employment Policy
	Independent Auditor's Report

Kimbolton 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.

WAYNE ALAN JENKINS
Full Name of Presiding Member


Signature of Presiding Member

26.05.26
Date

Greg Scott Codyre
Full Name of Principal


Signature of Principal

26.05.26
Date

Kimbolton 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	874,612	847,398	865,958
Locally Raised Funds	3	96,970	64,900	70,706
Interest		2,400	7,000	8,288
Gain on Sale of Property, Plant and Equipment		0	0	15,455
Other Revenue		3,475	0	0
Total Revenue		977,457	919,298	960,407
Expense				
Locally Raised Funds	3	31,013	15,240	23,781
Learning Resources	4	596,031	579,704	579,159
Administration	5	94,495	100,786	96,166
Interest		546	284	588
Property	6	139,785	136,738	133,294
Other Expense	7	57,018	60,545	58,433
Total Expense		918,888	893,297	891,421
Net Surplus / (Deficit) for the year		58,569	26,001	68,986
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		58,569	26,001	68,986

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

Kimbolton 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		506,287	506,287	431,342
Total comprehensive revenue and expense for the year		58,569	26,001	68,986
Contribution - Furniture and Equipment Grant		0	0	5,959
Equity at 31 December		564,856	532,288	506,287
Accumulated comprehensive revenue and expense		564,856	532,288	506,287
Equity at 31 December		564,856	532,288	506,287

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.

Kimbolton 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	140,851	237,700	264,667
Accounts Receivable	9	54,784	47,500	47,253
GST Receivable		0	2,500	3,837
Prepayments		9,245	3,500	3,683
Inventories	10	1,507	1,000	884
Investments	11	150,000	0	0
		<u>356,387</u>	<u>292,200</u>	<u>320,324</u>
Current Liabilities				
GST Payable		13,293	0	0
Accounts Payable	13	75,542	65,000	65,091
Revenue Received in Advance	14	2,759	500	389
Finance Lease Liability	16	3,562	2,814	3,235
Funds held for Capital Works Projects	17	9,070	0	40,838
		<u>104,226</u>	<u>68,314</u>	<u>109,553</u>
Working Capital Surplus/(Deficit)		252,161	223,886	210,771
Non-current Assets				
Property, Plant and Equipment	12	345,833	339,164	322,128
		<u>345,833</u>	<u>339,164</u>	<u>322,128</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	30,518	30,313	23,350
Finance Lease Liability	16	2,620	449	3,262
		<u>33,138</u>	<u>30,762</u>	<u>26,612</u>
Net Assets		<u><u>564,856</u></u>	<u><u>532,288</u></u>	<u><u>506,287</u></u>
Equity		<u><u>564,856</u></u>	<u><u>532,288</u></u>	<u><u>506,287</u></u>

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

Kimbolton 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		305,814	317,783	299,481
Locally Raised Funds		100,232	65,990	72,378
Goods and Services Tax (net)		17,130	0	(9,983)
Payments to Employees		(168,319)	(180,930)	(187,308)
Payments to Suppliers		(134,856)	(135,982)	(121,894)
Interest Paid		(545)	(284)	(588)
Interest Received		1,350	7,000	8,288
Net cash from/(to) Operating Activities		120,806	73,577	60,374
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(57,585)	(57,500)	(60,169)
Purchase of Investments		(150,000)	0	0
Net cash from/(to) Investing Activities		(207,585)	(57,500)	(60,169)
Cash flows from Financing Activities				
Furniture and Equipment Grant		0	0	5,959
Finance Lease Payments		(3,587)	(2,206)	(1,899)
Funds Administered on Behalf of Other Parties		(33,450)	(40,838)	56,935
Net cash from/(to) Financing Activities		(37,037)	(43,044)	60,995
Net increase/(decrease) in cash and cash equivalents		(123,816)	(26,967)	61,200
Cash and cash equivalents at the beginning of the year	8	264,667	264,667	203,467
Cash and cash equivalents at the end of the year	8	140,851	237,700	264,667

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.

Kimbolton School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 16. Future operating lease commitments are disclosed in note 22.

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) 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 Schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of 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.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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	20–40 years
Board-owned Buildings	33–40 years
Furniture and Equipment	3–15 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) 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.

m) Employee Entitlements*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to 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.

n) Revenue Received in Advance

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

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) 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 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.

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

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	311,485	317,783	317,594
Teachers' Salaries Grants	460,362	420,000	438,910
Use of Land and Buildings Grants	102,765	109,615	109,454
	<u>874,612</u>	<u>847,398</u>	<u>865,958</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	35,683	30,000	19,430
Fees for Extra Curricular Activities	6,059	5,000	3,732
Trading	402	600	456
Fundraising and Community Grants	26,453	2,000	22,059
Other Revenue	28,373	27,300	25,029
	<u>96,970</u>	<u>64,900</u>	<u>70,706</u>
Expenses			
Extra Curricular Activities Costs	12,504	4,360	9,130
Trading	1,115	0	694
Fundraising and Community Grant Costs	4,405	1,500	4,325
Other Locally Raised Funds Expenditure	12,989	9,380	9,632
	<u>31,013</u>	<u>15,240</u>	<u>23,781</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>65,957</u>	<u>49,660</u>	<u>46,925</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	10,349	12,500	9,599
Information and Communication Technology	1,698	1,000	946
Employee Benefits - Salaries	537,094	507,990	526,919
Staff Development	6,324	17,750	10,336
Depreciation	40,566	40,464	31,359
	<u>596,031</u>	<u>579,704</u>	<u>579,159</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	9,751	9,751	8,136
Board Fees and Expenses	6,923	7,800	5,869
Other Administration Expenses	14,720	16,000	15,579
Employee Benefits - Salaries	52,748	53,800	56,385
Insurance	3,001	6,325	3,900
Service Providers, Contractors and Consultancy	7,352	7,110	6,297
	<u>94,495</u>	<u>100,786</u>	<u>96,166</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cyclical Maintenance	7,168	6,963	5,025
Heat, Light and Water	6,497	7,000	6,062
Rates	4,023	4,000	3,699
Repairs and Maintenance	3,658	3,700	5,400
Use of Land and Buildings	102,765	109,615	109,454
Other Property Expenses	15,674	5,460	3,654
	<u>139,785</u>	<u>136,738</u>	<u>133,294</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	57,018	60,545	58,433
	<u>57,018</u>	<u>60,545</u>	<u>58,433</u>

8. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	140,851	237,700	264,667
Cash and cash equivalents for Statement of Cash Flows	<u>140,851</u>	<u>237,700</u>	<u>264,667</u>

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

Of the \$140,851 Cash and Cash Equivalents \$11,829 is subject to restrictions for the following reasons:

- \$2,500 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 14.
- \$259 of student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 14.
- \$9,070 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 17.

9. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	3,773	1,000	1,190
Receivables from the Ministry of Education	3,959	1,500	2,486
Interest Receivable	1,050	0	0
Teacher Salaries Grant Receivable	46,002	45,000	43,577
	<u>54,784</u>	<u>47,500</u>	<u>47,253</u>
Receivables from Exchange Transactions	4,823	1,000	1,190
Receivables from Non-Exchange Transactions	49,961	46,500	46,063
	<u>54,784</u>	<u>47,500</u>	<u>47,253</u>

10. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	1,507	1,000	884
	1,507	1,000	884

11. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	150,000	0	0
	150,000	0	0
Total Investments			

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Building Improvements	199,235	36,043	0	0	(12,772)	222,506
Furniture and Equipment	34,545	23,213	0	0	(6,423)	51,335
Information and Communication	5,412	1,743	0	0	(1,907)	5,248
Motor Vehicles	66,852	0	0	0	(14,586)	52,266
Leased Assets	5,943	3,272	0	0	(3,610)	5,605
Library Resources	10,141	0	0	0	(1,268)	8,873
	322,128	64,271	0	0	(40,566)	345,833

The net carrying value of furniture and equipment held under a finance lease is \$5,605 (2024: \$5,943)

Restrictions

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

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Building Improvements	424,272	(201,766)	222,506	388,228	(188,993)	199,235
Furniture and Equipment	169,377	(118,042)	51,335	149,023	(114,478)	34,545
Information and Communication	30,830	(25,582)	5,248	33,320	(27,907)	5,412
Motor Vehicles	72,929	(20,663)	52,266	72,929	(6,077)	66,852
Leased Assets	11,457	(5,852)	5,605	11,104	(5,161)	5,943
Library Resources	54,768	(45,895)	8,873	54,768	(44,627)	10,141
	763,633	(417,800)	345,833	709,372	(387,243)	322,128

13. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	12,460	7,500	7,777
Accruals	11,581	10,000	9,176
Banking Staffing Overuse	1,477	0	2,181
Employee Entitlements - Salaries	46,002	45,000	43,577
Employee Entitlements - Leave Accrual	4,022	2,500	2,380
	<u>75,542</u>	<u>65,000</u>	<u>65,091</u>
Payables for Exchange Transactions	74,276	65,000	63,653
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	1,266	0	1,438
	<u>75,542</u>	<u>65,000</u>	<u>65,091</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Other revenue in Advance	2,759	500	389
	<u>2,759</u>	<u>500</u>	<u>389</u>

15. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	23,350	23,350	18,325
Increase/(decrease) to the Provision During the Year	7,168	6,963	5,025
Use of the Provision During the Year	0	0	0
Provision at the End of the Year	<u>30,518</u>	<u>30,313</u>	<u>23,350</u>
Cyclical Maintenance - Current	0	0	0
Cyclical Maintenance - Non current	30,518	30,313	23,350
	<u>30,518</u>	<u>30,313</u>	<u>23,350</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan.

16. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	3,975	3,001	3,664
Later than One Year	2,892	458	3,460
Future Finance Charges	(684)	(196)	(627)
	<u>6,182</u>	<u>3,263</u>	<u>6,497</u>
Represented by			
Finance lease liability - Current	3,562	2,814	3,235
Finance lease liability - Non current	2,620	449	3,262
	<u>6,182</u>	<u>3,263</u>	<u>6,497</u>

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Resource Room Upgrade - Project 257494	0	14,400	(5,330)	0	9,070
Toilets & Cloak Bay Upgrade - Project 249641	39,077	0	(39,077)	0	0
Boundary Fence - Project 242700	1,760	2,940	(4,700)	0	0
Totals	<u>40,838</u>	<u>17,340</u>	<u>(49,107)</u>	<u>0</u>	<u>9,070</u>

Represented by:

Funds Held on Behalf of the Ministry of Education 9,070

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Upgrade Pool Heating - Project 218840	(845)	845	0	0	0
Toilets & Cloak Bay Upgrade - Project 249641	0	40,653	(1,576)	0	39,077
Learning Support Coord. Office - Project 219759	(4,315)	4,765	(450)	0	0
Boundary Fence - Project 242700	(13,713)	182,933	(167,460)	0	1,760
Totals	<u>(18,873)</u>	<u>229,196</u>	<u>(169,486)</u>	<u>0</u>	<u>40,838</u>

Represented by:

Funds Held on Behalf of the Ministry of Education 40,838

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,400	3,460
<i>Leadership Team</i>		
Remuneration	255,269	124,992
Full-time equivalent members	2.00	1.00
Total key management personnel remuneration	258,669	128,452

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	0	0
110 - 120	1	1
	1	1

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

20. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	0	0
Number of People	0	0

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$10,670 (2024: \$87,839) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Resource Room Upgrade - Project 257494	10,670
	<u>10,670</u>

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

(b) Operating Commitments

As at 31 December 2025 the Board has entered into no operating contracts (2024: \$297):

23. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	140,851	237,700	264,667
Receivables	54,784	47,500	47,253
Investments - Term Deposits	150,000	0	0
Total financial assets measured at amortised cost	<u>345,635</u>	<u>285,200</u>	<u>311,920</u>

Financial liabilities measured at amortised cost

Payables	74,276	65,000	63,653
Finance Leases	6,182	3,263	6,497
Total financial liabilities measured at amortised cost	<u>80,458</u>	<u>68,263</u>	<u>70,150</u>

24. Events After Balance Date

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

25. Comparatives

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

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF KIMBOLTON SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Kimbolton School (the School). The Auditor-General has appointed me, Daniel Lewis, using the staff and resources of BDO Manawatu Audit Limited, to carry out the audit of the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

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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 26 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, 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.

A handwritten signature in blue ink that reads 'Daniel Lewis'.

Daniel Lewis
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand

2025 Statement of Variance

Annual Target One: The percentage of Maori students below expectation in Mathematics will reduce from 47% to less than 20%.

Why this target: Ero has highlighted our Maori students' struggles in Mathematics. When compared to the wider school numbers they are disproportionately below expectations.

Baseline Data: End of 2024 Data:

Maths: 9 out of 19 Maori students are below expectation in Mathematics, compared to the rest of the school, where only 3 out of 33 students are below,

Review: By the end of the year 3 / 13 Maori students were considered to be below the expected learning level. This was 23% so whilst not quite at 20%, there was a dramatic shift in data.

This was in part due to changing student numbers, with 6 less Maori students enrolled in 2025 versus the 2024 data.

Of the three students below expectation, we are aware that one has significant learning needs that impact their progress. We are confident that this student is learning and moving forward, just not at a rate fast enough to be considered at the standard.

Of our planned actions we feel the ones most successful were having a targeted use of teacher aide time, regular communication with the parents of these students, support from outside agencies, along with the development and implementation of No Problem Maths.

Annual Target Two: The percentage of students below expectation in Written Language will reduce from 37% to less than 20%.

Why this target: As we endeavour to have all students striving for excellence, we feel that Written Language is the area that has the highest percentage of students struggling, and therefore requires attention.

Baseline Data: End of 2024 Data:

Writing: 37% currently working below expectation.

Review: The percentage of students who are currently working towards expectation in Written Language is 21%. In real numbers this is 10 students out of 47.

We are confident that our targeted use of teacher aides is supporting Written Language and whilst we are always aiming for perfection, our data reflects a higher standard than national norms.

Recommendations moving forward include.....

Continue to use outside support, where funding allows, for our students working towards.

Continue targeted use of Teacher Aides. This has proven to be our best tool when supporting learners.

Ensure that we are offering opportunities to students to work on both deeper features and surface features.

Use our experience, as teachers, to have an Individualised approach where needed. Recognize that children have different learning styles and paces. Teachers are encouraged to tailor their teaching to accommodate their needs and provide additional support or challenges as necessary.

We will also set an Annual Goal around Boy's Writing as we are aware 8 / 10 students working towards expectation are male.

Evaluation of the School's students' progress and achievement 2025

KIMBOLTON SCHOOL READING REVIEW 2025

READING – end 2025

Reading Whole School By Year Level All Students									
	Year 1	Year 2	Year 3	Year 4	Year 5™	Year 6	Year 7	Year 8	Total
Above		2	2	4	3	2			13
At	7	3	2	3	6	3	3	1	28
Towards		2	1		1			2	6

Reading Whole School All Students				
	Towards Expectation	Meeting Expectation	Above Expectation	Total
Male	4	13	1	18
Female	2	15	12	29
Total	6	28	13	
NZ Euro and Other				
Total	4	20	10	34
Maori Students				
Total	2	8	3	13

2025 ANALYSIS

Analysis of school wide reading data in November 2025 indicated that 87% of Year 1-8 students were performing at or above their expected level as assessed using data collected and Overall Teacher Judgements.

When we explored Gender specific data, there were not any notable differences.

When looking at our data around Maori students 6 out of 19 were working below the expected level.

The continuation of consistent use of Structured Literacy is likely to have supported the growth of student learning

. Teachers are aware that students read some genre/texts more easily than others just as they would expect of adults. This is a reminder of the importance of student engagement and the relevance of texts and interests of students.

School wide actions to support students included the increased use of decodables, targeted teacher aide use and continued work with the code.

Specific actions from teachers to support learning were as follows and will continue to be a focus area in 2026.

- Differentiated learning
- Reading across the curriculum
- Feedback from a range of sources - Self, peer, teacher
- Small group supported by teacher aides
- Specific choices around text offered
- Working individually with students
- Building relationships with students and whanau
- Understanding of student needs

KIMBOLTON SCHOOL WRITING REVIEW 2025

WRITING – end 2025

Written Language Whole School By Year Level All Students									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Above			1	1	3	1	1		7
At	7	4	2	6	5	3	2	1	30
Towards		3	2		2	1		2	10

Written Language Whole School All Students				
	Towards Expectation	Meeting Expectation	Above Expectation	Total
Male	8	9	1	18
Female	2	21	6	29
Total	10	30	7	47
NZ Euro and Other				
Total	7	22	5	34
Maori Students				
Total	3	8	2	13

2025 ANALYSIS

Analysis of school wide writing data in November 2025 indicated that 79% of Year 1-8 students were performing at or above their expected level as assessed using data collected and Overall Teacher Judgements. This is an improvement from the same time in 2024 where the number was 64%.

When we explored Gender specific data, females were clearly outperforming males. When looking at our data around Maori students the data was comparable to that of other students.

Teachers are aware that students read some genre/texts more easily than others just as they would expect of adults. This is a reminder of the importance of student engagement and the relevance of texts and interests of students.

School wide actions to support students included the increased use of decodables, targeted teacher aide use and continued work with the code.

Specific actions from teachers to support learning were as follows and will continue to be a focus area in 2025.

- Multi Sensory Structured language approach
- Dictated sentences
- Comprehensive modelling
- Writing across the curriculum
- Feedback from a range of sources - Self, peer, teacher
- Small group supported by teacher aides
- Shared experiences as motivation
- Clear planning
- Modelling
- Working individually with students
- Use of Google Docs
- Building relationships with students and whanau
- Understanding of student needs

KIMBOLTON SCHOOL MATHEMATICS REVIEW 2025

MATHS – end 2025

Mathematics Whole School By Year Level All Students									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Above	1	2	3	2	5	3			16
At	6	4	2	3	4	2	2	1	24
Towards		1		2	1		1	2	7

Mathematics Whole School All Students				
	Towards Expectation	Meeting Expectation	Above Expectation	Total
Male	2	11	5	18
Female	5	13	11	29
Total	7	24	16	47
NZ Euro and Other				
Total	3	21	10	34
Maori Students				
Total	3	4	6	13

2025 ANALYSIS

Analysis of school wide maths data in November 2025 indicated that 85% of Year 1-8 students were performing at or above their expected level as assessed using data collected and Overall Teacher Judgements. This is comparable to 71% at the same time in 2024.

When we explored Gender specific data, there was not a clear difference between genders .

When looking at our data around Maori students the percentage of students working towards expectation was higher than non maori, but in actual student numbers was the same.

The implementation of No Problem Maths has likely supported the evidenced progress of students.

Specific actions from teachers to support learning were as follows and will continue to be a focus area in 2025.

- Continuation of No Problem Maths
- Use of online programmes
- Use of equipment
- Peer Maths activities
- Education Perfect
- Number Knowledge practice
- Range of groupings
- Explicit teaching
- Use of mathematical language
- Use of reference sheets
- Use of rich tasks
- Independent Problem Solving
- Use of Teacher Aides
- Adjusting the pace of lessons
- Lots of consolidation
- Range of approaches - resources, hands on, auditory ...
- Building relationships with students and whanau
- Understanding student needs
- Individual and group work

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Kimbolton School Board:

Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.

Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.

Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.

Meets all Equal Employment Opportunities requirements.

KIWISPORT FUNDING 2025

In 2025 Kimbolton School received \$777.52 inc GST Kiwisport Funding in our Operational Grant. This was used towards new sporting equipment for the students.

Giving effect to Te Tiriti O Waitangi

Kimbolton School gave effect to Te Tiriti O Waitangi in a variety of ways.

- We engaged in discussions, through our KaHui Ako, with our local Iwi.
- We provided a range of community based events, including a celebration of Matariki.
- Teachers provide some instruction and expectations in Te Reo Maori.
- We were actively involved in learning through our KaHui Ako, with our within schools teacher attending a wide range of meetings, and sharing back to staff.
- We consulted with our community, including Maori, before establishing our new Strategic Plan.