

KAITI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2584

Principal: Billie-Jean Potaka Ayton

School Address: 517 Wainui Road, Gisborne 4010

School Postal Address: P.O Box 3052, Kaiti, Gisborne 4041

School Phone: (06) 867 7831

School Email: office@kaiti.school.nz

Accountant / Service Provider: BDO Gisborne Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Annette Toupili	Presiding Member	Elected	Sep 2025
Billie-Jean Potaka Ayton	Principal ex Officio		Indefinite
Wiremu Ruru	Parent Representative	Elected	Sep 2025
Bobby Totoro	Parent Representative	Elected	Sep 2025
Christopher Douglas-Huriwai	Parent Representative	Co-opted	May 2025
Alyssa Maynard	Parent Representative	Elected	May 2025
Amanda Owen	Staff Representative	Elected	Sep 2025

KAITI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
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 - 19	Notes to the Financial Statements
20 - 23	Independent Auditor's Report
24 - 25	Analysis of Variance
26	Kiwisport
27 - 28	Statement of Complicance with the Employment Policy
29 - 30	Giving Effect to Te Tiriti o Waitangi

Kaiti School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

CHRISTOPHER DOUGLAS - HUALIWAI
Full Name of Presiding Member (ACTING)

[Signature]
Signature of Presiding Member

27/05/2025

Date:

Billie-Jean Blanka Gyton
Full Name of Principal

[Signature]
Signature of Principal

27/05/2025

Date:

Kaiti School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	5,596,130	5,208,421	4,989,781
Locally Raised Funds	3	79,830	71,500	196,521
Interest		20,973	14,000	19,647
Total Revenue		5,696,933	5,293,921	5,205,949
Expense				
Locally Raised Funds	3	48,710	29,800	67,753
Learning Resources	4	3,656,914	3,540,700	3,439,069
Administration	5	812,043	759,450	772,828
Interest		1,062	-	1,223
Property	6	900,904	821,500	839,217
Other Expense	7	11,601	12,400	13,239
Loss on Disposal of Property, Plant and Equipment		401	-	125
Total Expense		5,431,635	5,163,850	5,133,454
Net Surplus / (Deficit) for the year		265,298	130,071	72,495
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		265,298	130,071	72,495

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

Kaiti School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,197,652	1,021,929	1,119,737
Total comprehensive revenue and expense for the year		265,298	130,071	72,495
Contribution - Furniture and Equipment Grant		11,200	-	5,420
Equity at 31 December		1,474,150	1,152,000	1,197,652
Accumulated comprehensive revenue and expense		1,474,150	1,152,000	1,197,652
Equity at 31 December		1,474,150	1,152,000	1,197,652

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.

Kaiti School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,118,512	700,000	740,368
Accounts Receivable	9	307,810	270,000	197,922
GST Receivable		-	25,000	26,198
Prepayments		4,819	2,000	3,632
Inventories	10	22,321	25,000	25,814
Investments	11	18,502	-	17,454
Funds Receivable for Capital Works Projects	17	31,763	-	81,362
		1,503,727	1,022,000	1,092,750
Current Liabilities				
GST Payable		8,407	-	-
Accounts Payable	13	345,451	240,000	280,452
Provision for Cyclical Maintenance	14	53,545	70,000	66,417
Finance Lease Liability	15	6,041	-	6,998
Funds held in Trust	16	270	-	213
Funds held for Capital Works Projects	17	98,599	-	2,238
		512,313	310,000	356,318
Working Capital Surplus/(Deficit)		991,414	712,000	736,432
Non-current Assets				
Property, Plant and Equipment	12	634,968	600,000	643,884
		634,968	600,000	643,884
Non-current Liabilities				
Provision for Cyclical Maintenance	14	149,947	160,000	176,802
Finance Lease Liability	15	2,285	-	5,862
		152,232	160,000	182,664
Net Assets		1,474,150	1,152,000	1,197,652
Equity		1,474,150	1,152,000	1,197,652

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

Kaiti School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		2,389,685	2,560,350	2,111,541
Locally Raised Funds		50,390	(48,500)	293,447
Goods and Services Tax (net)		34,605	(25,000)	(32,678)
Payments to Employees		(1,000,354)	(751,500)	(1,012,959)
Payments to Suppliers		(1,179,375)	(376,350)	(1,108,994)
Interest Paid		(1,062)	-	(1,223)
Interest Received		21,195	14,000	19,369
Net cash from/(to) Operating Activities		315,084	1,373,000	268,503
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(401)	-	(125)
Purchase of Property Plant & Equipment (and Intangibles)		(84,987)	(673,000)	(92,773)
Purchase of Investments		(1,048)	-	(742)
Net cash from/(to) Investing Activities		(86,436)	(673,000)	(93,640)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,202	-	5,420
Finance Lease Payments		(7,722)	-	(5,763)
Funds Administered on Behalf of Other Parties		146,016	-	(49,263)
Net cash from/(to) Financing Activities		149,496	-	(49,606)
Net increase/(decrease) in cash and cash equivalents		378,144	700,000	125,257
Cash and cash equivalents at the beginning of the year	8	740,368	-	615,111
Cash and cash equivalents at the end of the year	8	1,118,512	700,000	740,368

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.

Kaiti School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Kaiti 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 2024 to 31 December 2024 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 14.

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 15. 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 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) Inventories

Inventories are consumable items held for sale and are comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

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 material.

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.

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
Motor Vehicles	5 years
Textbooks	3 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 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.

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 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.

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) Provision for Cyclical Maintenance

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

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

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

q) Financial Instruments

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

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

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

r) 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.

s) 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.

t) Budget Figures

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

u) 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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,675,862	1,378,321	1,481,211
Teachers' Salaries Grants	2,560,197	2,560,000	2,291,623
Use of Land and Buildings Grants	626,291	600,000	590,735
Ka Ora, Ka Ako - Healthy School Lunches Programme	511,423	510,000	481,321
Other Government Grants	222,357	160,100	144,891
	<u>5,596,130</u>	<u>5,208,421</u>	<u>4,989,781</u>

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	2,850	3,500	4,583
Fees for Extra Curricular Activities	3,461	3,000	41,474
Trading	41,217	30,000	33,679
Fundraising and Community Grants	22,012	26,000	69,173
Other Revenue	10,290	9,000	47,612
	<u>79,830</u>	<u>71,500</u>	<u>196,521</u>
Expense			
Extra Curricular Activities Costs	12,512	4,800	20,590
Trading	34,449	25,000	45,947
Fundraising and Community Grant Costs	1,749	-	1,216
	<u>48,710</u>	<u>29,800</u>	<u>67,753</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>31,120</u>	<u>41,700</u>	<u>128,768</u>

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	179,329	210,700	215,379
Information and Communication Technology	8,212	5,500	8,015
Employee Benefits - Salaries	3,342,677	3,186,500	3,058,535
Staff Development	15,131	19,500	12,505
Depreciation	97,090	73,000	100,664
Other Learning Resources	14,475	45,500	43,971
	<u>3,656,914</u>	<u>3,540,700</u>	<u>3,439,069</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	7,931	7,000	7,562
Board Fees and Expenses	24,756	19,900	41,965
Operating Leases	360	500	360
Other Administration Expenses	49,988	52,550	45,304
Employee Benefits - Salaries	203,375	160,000	182,684
Insurance	6,164	2,500	5,798
Service Providers, Contractors and Consultancy	8,046	7,000	7,834
Ka Ora, Ka Ako - Healthy School Lunches Programme	511,423	510,000	481,321

812,043	759,450	772,828
---------	---------	---------

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	89,516	66,500	81,008
Cyclical Maintenance	33,737	40,000	29,776
Heat, Light and Water	30,202	23,300	28,198
Rates	13,530	12,000	11,635
Repairs and Maintenance	42,107	22,200	27,018
Use of Land and Buildings	626,291	600,000	590,735
Employee Benefits - Salaries	41,643	35,000	45,948
Other Property Expenses	23,878	22,500	24,899

900,904	821,500	839,217
---------	---------	---------

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	11,601	12,400	13,239
	11,601	12,400	13,239

8. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	1,118,512	700,000	740,368
Cash and cash equivalents for Statement of Cash Flows	<u>1,118,512</u>	<u>700,000</u>	<u>740,368</u>

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

Of the \$1,118,512 Cash and Cash Equivalents, \$58,120 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

9. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	37,375	120,000	7,935
Interest Receivable	233	-	455
Banking Staffing Underuse	29,523	-	9,566
Teacher Salaries Grant Receivable	240,679	150,000	179,966
	<u>307,810</u>	<u>270,000</u>	<u>197,922</u>
Receivables from Exchange Transactions	37,608	120,000	8,390
Receivables from Non-Exchange Transactions	270,202	150,000	189,532
	<u>307,810</u>	<u>270,000</u>	<u>197,922</u>

10. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
School Uniforms	22,321	25,000	25,814
	<u>22,321</u>	<u>25,000</u>	<u>25,814</u>

11. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	18,502	-	17,454
Total Investments	<u>18,502</u>	<u>-</u>	<u>17,454</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	402,650	59,473	-	-	(14,488)	447,634
Furniture and Equipment	146,045	7,454	-	-	(29,688)	123,811
Information and Communication Technology	47,378	17,251	-	-	(33,390)	31,239
Motor Vehicles	31,478	-	-	-	(11,002)	20,475
Leased Assets	11,463	3,187	-	-	(7,812)	6,838
Library Resources	4,870	1,212	(401)	-	(710)	4,971
	643,884	88,577	(401)	-	(97,090)	634,968

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$6,838 (2023: \$11,463)

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	741,779	(294,145)	447,634	682,307	(279,657)	402,650
Furniture and Equipment	490,837	(367,026)	123,811	483,383	(337,338)	146,045
Information and Communication Technology	320,657	(289,418)	31,239	303,406	(256,028)	47,378
Motor Vehicles	93,297	(72,822)	20,475	93,297	(61,819)	31,478
Leased Assets	76,620	(69,782)	6,838	73,433	(61,970)	11,463
Library Resources	30,234	(25,263)	4,971	31,625	(26,755)	4,870
	1,753,424	(1,118,456)	634,968	1,667,451	(1,023,567)	643,884

13. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	13,019	15,000	35,620
Accruals	5,541	5,000	5,798
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	301,038	200,000	217,191
Employee Entitlements - Leave Accrual	25,853	20,000	21,843
	345,451	240,000	280,452
Payables for Exchange Transactions	345,451	240,000	280,452
	345,451	240,000	280,452

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	243,219	190,000	213,443
Increase to the Provision During the Year	33,737	40,000	29,776
Other Adjustments	(73,464)	-	-
Provision at the End of the Year	203,492	230,000	243,219
Cyclical Maintenance - Current	53,545	70,000	66,417
Cyclical Maintenance - Non current	149,947	160,000	176,802
	203,492	230,000	243,219

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	6,041	-	6,998
Later than One Year and no Later than Five Years	2,864	-	7,046
Future Finance Charges	(579)	-	(1,184)
	8,326	-	12,860
Represented by			
Finance lease liability - Current	6,041	-	6,998
Finance lease liability - Non current	2,285	-	5,862
	8,326	-	12,860

16. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	270	-	213
	270	-	213

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.

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 9, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block L Upgrade	(38,874)	40,160	(2,105)	-	(820)
Block O Upgrade	(23,984)	18,079	(12,109)	-	(18,014)
New Roll Growth Classroom Funding	2,238	-	-	-	2,238
Caretaker Shed	(4,201)	16,820	(13,944)	-	(1,325)
Block E Toilet Block Upgrade	(4,437)	9,436	-	-	4,999
Block E2 Leaks Upgrade	(8,480)	-	(2,124)	-	(10,604)
Flashings and Switchboards	(386)	7,308	(804)	-	6,118
Block C Cyclone Project	(1,000)	-	-	-	(1,000)
Block P Hall Toilets Project	-	43,499	(13,805)	-	29,694
Special Needs Mods Vision	-	70,512	(14,963)	-	55,549
Totals	(79,124)	205,814	(59,854)	-	66,836

Represented by:

Funds Held on Behalf of the Ministry of Education	98,599
Funds Receivable from the Ministry of Education	(31,763)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block L Upgrade	(7,128)	-	(31,745)	-	(38,874)
Block O Upgrade	(23,985)	-	-	-	(23,984)
New Roll Growth Classroom Funding	2,238	-	-	-	2,238
Caretaker Shed	(1,500)	63,000	(65,701)	-	(4,201)
Block E Toilet Block Upgrade	-	52,213	(56,650)	-	(4,437)
Block E2 Leaks Upgrade	-	66,977	(75,457)	-	(8,480)
Flashings and Switchboards	-	59,478	(59,864)	-	(386)
Block C Cyclone Project	-	-	(1,000)	-	(1,000)
Totals	(30,375)	241,668	(290,417)	-	(79,124)

Represented by:

Funds Held on Behalf of the Ministry of Education	2,238
Funds Receivable from the Ministry of Education	(81,362)

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 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.

Billie-Jean Potaka Ayton is the Principal and Board Member and is related to Maddox Ayton who is a teacher aide.
Amanda Owen is the Deputy Principal and Board Member and is related to Margaret Owen who is the caretaker.
Alyssha Wilson is a Board Member and is related to James Wilson who is a teacher.
Annette Toupili is a Board Member and is related to Kesharn Toupili who is a teacher aide.

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,040	4,800
<i>Leadership Team</i>		
Remuneration	1,162,867	952,057
Full-time equivalent members	10	9
Total key management personnel remuneration	1,166,907	956,857

There are 6 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	4-5	4-5

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
110-120	4.00	4.00
100-110	5.00	2.00
	9.00	6.00

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:

	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$220,520 (2023:\$122,069) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Block L Upgrade	83,414
New Roll Growth Classroom Funding	2,238
Block E Toilet Block Upgrade	4,999
Block E2 Leaks Upgrade	(10,604)
Flashings and Switchboards	6,118
Block C Cyclone Project	1,000
Block P Hall Toilets Project	29,694
Special Needs Mods Vision	55,549
Total	172,408

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 2024, the Board has entered into the following contracts:

(a) operating lease of a Photocopier/Printer;

	2024 Actual	2023 Actual
	\$	\$
No later than One Year	4,947	4,947
Later than One Year and No Later than Five Years	2,061	6,184
Later than Five Years	-	-
	7,009	11,132

The total lease payments incurred during the period were \$4,947 (2023: \$4,947).

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	1,118,512	700,000	740,368
Receivables	307,810	270,000	197,922
Investments - Term Deposits	18,502	-	17,454
Total financial assets measured at amortised cost	<u>1,444,824</u>	<u>970,000</u>	<u>955,744</u>

Financial liabilities measured at amortised cost

Payables	345,451	240,000	280,452
Finance Leases	8,326	-	12,860
Total financial liabilities measured at amortised cost	<u>353,777</u>	<u>240,000</u>	<u>293,312</u>

24. 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 KAITI SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of the Kaiti School. The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the *statement of financial position* as at 31 December 2024, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity* and *statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 27 May 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

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 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 on behalf of the School 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 there is an intention to close or merge the School, or there is 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 assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

The Board is responsible for the other information. The other information comprises the information included on pages 1, 24 to 30, but does not include the financial statements, and our auditor's report thereon.

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 independence requirements of 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) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.

David Fraser

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



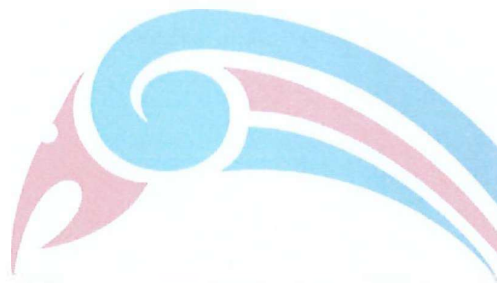
School name: Kaiti School	School number: 2584
Focus: Reading and Writing every day	
Strategic Aim: Students reading and writing daily successfully and enjoying it.	
Annual Aim: 70% of students will working at expected levels in reading and 80% for writing	
Target: Results All students reading 69%. All students writing -73% Specific Target Group – Year 1, Year 8 and Year 5	
Baseline data: 2023 Student achievement data was 70% reading and 83% writing	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next and Planning for 2024)
<p>Students were involved in explicit reading and writing programmes every day. 80% of the classes delivered on this.</p> <p>Teachers in senior classes used the PACT tool to support their in class reading programmes. Juniors ran structured literacy programmes.</p> <p>For Writing, to continue building consistency in practice across the school, we continued to use the schools writing rubric and taught lessons to the curriculum indicators in the topic. Writing was moderated term by term,</p>	<p>Reading: 69% of all students are reading at or above expected levels in reading. Writing: 73% of all students are writing at or above expected levels</p> <p>Year 1 —72% reading</p> <p>Year 5 - 63% reading</p> <p>Year 8 - 67% reading</p>	<p>The school wide results for reading are 1 less than 2023 results with writing being 10% less than the 2023 result.</p> <p>The year 1 group made positive progress over the year for reading moving from 44% in term 1 at or above to 72% by the end of 2024.</p> <p>The year 8 group had a 26% increase in students working at expected levels.</p> <p>The year 5 results did not increase at rates we hoped for moving from 56% in term 1 to 63% at the end of term 4. This trend is similar to the 2023 results for the year 5 group.</p> <p>Writing results - The writing results for the two priority groups Year 5 was 57% with the year 2 results moving to 78%.</p> <p>The other year groups made progress consistently term by term throughout the year,</p>	<p>Focus areas for 2024</p> <ul style="list-style-type: none"> - PLD on monitoring progress, PACT and Better Start literacy continues for new kaiako. - Supporting Kaiako with reading and writing in the Year 3-5 year group as students move from level 2 to level 3 (now known as phases) Phase 1 - Years 1-3. Phase 2 Years 4-6 Phase 3 Year 7-9 - Providing extra literacy support for the year 4-5 students who are working below in 2025. (Term 1) - PACT Tool - reporting on these results term 2 and term 4 this year. - Using the new English literacy document and supporting kaiako with planning and explicit teaching with these. Working within this document in 2025. - Continuing with structured literacy in the junior area of the schools. Reading and Writing every day. Writing Moderated week 4 and 10 of each term.



School name: Kaiti School	School number: 2584
Focus: Maths - Teachers are delivering effective programmes through the PRIME Maths programme.	
Strategic Aim: Consolidating PRIME from year 8 down to year 1 classes, teaching across all maths strands, Teaching Reo Pangarau	
Annual Aim: 80% of students will be working at the appropriate curriculum level for their age group.	
Target: Results All students 78% working at their expected maths level	
Baseline data: Results from 2023 data indicated that Year 1 and Year 4 levels were the priority group areas for 2024.	
2023 Data 81% of students are working at or above expected curriculum levels. The 19% not working at expected levels was spread across all year levels. However Year 1 and 4 had the highest numbers of students achieving below in comparison to other year levels.	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?) Planning for Next Year
<p>Continued with PRIME structured maths across all year levels. Principal working across priority year group levels visiting classes. Termly and checking in on maths programmes in these classes for priority learner target groups. Principal monitored progress term by term and shared this information with staff.</p> <p>New kaiako were supported by their tutor teachers and team leaders to implement PRIME effectively. Principal supported with in class visits.</p> <p>A new JAM tool was introduced to support the teachers in assessing where learners were at for the different curriculum strands of maths in the juniors.</p> <p>Maths was taught daily in most classes. We really pushed this for consistency across the kura.</p> <p>The new curriculum document was introduced to staff in term 4. We began by looking at changes from the old to new.</p>	<p>Maths: 78% of all students are working at or above expected levels in maths.</p> <p>Year 1— 86% of the group at or above expected levels.</p> <p>Year 4 - 75% of the group working at or above expected levels.</p>	<p>The group is working at 78% for their age appropriate level for Maths in 2024. The year 1s and year 7 groups scored over 80% as a group. There was an influx in year 1 numbers due to year 0s being reclassified as year 1s.</p> <p>The two priority groups moved quickly with their student achievement and were not a priority by term 2. The years dipped a bit in term 3 but picked up again with their term 4 result.</p> <p>We had a number of new students to the kura in the seniors classes. The majority of these students were working below and well below their expected levels for maths.</p>	<p>Focus areas for 2025</p> <ul style="list-style-type: none"> - Continuing to Build consistency in practice and application of the PRIME maths programme with staff and support staff. - Supporting new Kaiako with the introduction of the Prime programme. Visiting classrooms - Tracking our well below students across the year levels for progress term to term. - Principal will work in classes in 2025 to support PRIME programme. - Ensure maths is taught every day using the new model of warm ups to start lessons at the expect year level, then explicit teaching within groups and then coming back together to review the learning for the day. - Introducing Maths pro as a component of PRIME. - Using the new Maths curriculum <p><u>New Zealand</u> Government</p>



Postal Address: PO Box 3052, Kaiti, Gisborne 4010
Phone: 06 867 7831 | Mobile: 022 528 1976
Email: office@kaiti.school.nz | Web: www.kaiti.school.nz

03 February 2025

Special and Contestable Funding 2024 Year

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total kiwisport funding of **\$6,765.84 (ex GST)**. The funding was spent on: Fees to participate in Gisborne Cluster sporting events (Swimming, Rugby, Soccer, Basketball, Touch, Athletics Netball, Hockey, Waka Ama; attendance at AIMS games, Bus hireage to transport students to and from sporting events; travel costs for smaller groups; Bike programme and the purchasing of sports equipment. The number of students participating in organised sport sits at 100% for internal school activities.

Billie-Jean Potaka Ayton
Principal
Kaiti School



Postal Address: PO Box 3052, Kaiti, Gisborne 4041
 Phone: 06 867 7831 | Fax: 06 867 0043
 Email: office@kaiti.school.nz | Web: www.kaiti.school.nz

03 February 2025

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024

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?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We are guided by the school's policy - The good Employer obligation is applied to our work - practices and procedures
How do you practise impartial selection of suitably qualified persons for appointment?	We are guided by the school's appointment and good Employer obligations policy to ensure that selections are impartial. Any member of the selection panel who has a conflict of interest with applicants, withdraws from the selection process for FT and Permanent staff.
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	This school is a bilingual education setting with the majority of staff being of Maori descent. The school leadership team has a high percentage of Maori, the principal is Maori. The school population is largely Maori which means that our curriculum design is reflects this heritage and whakapapa. Te Reo is spoken freely throughout the kura and encouraged. Te Reo Classes are provided for all staff for Professional Development. The principles of Te Tiriti o Waitangi are alive and active in this kura.
How have you enhanced the abilities of individual employees?	Professional Development Leadership, Mentoring and Tutoring programmes Well being Policy and Programme
How are you recognising the employment requirements of women?	The school is lead by Women who recognise and understand the employment requirements of women.
How are you recognising the employment requirements of persons with disabilities?	The school has one staff member who is wheel chair bound with a disability. The school accommodates for this kaiako by ensuring access to work spaces is clear and Equipment and programme is suited to the employees requirements.



KĀITI SCHOOL



Postal Address: PO Box 3052, Kaiti, Gisborne 4041

Phone: 06 867 7831 | Fax: 06 867 0043

Email: office@kaiti.school.nz | Web: www.kaiti.school.nz

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?	Y	
Has this policy or programme been made available to staff?	Y	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Y when needed	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Y	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	When required	
Does your EEO programme/policy set priorities and objectives?	Y	

Signed


Annette Toupili
(Presiding Member)



Date:

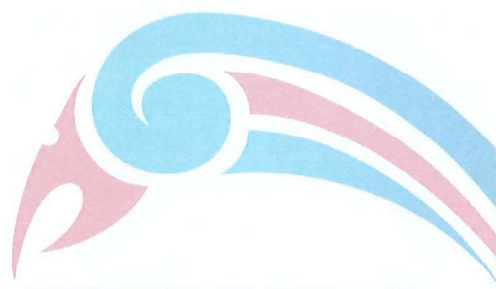
11/2/25

Billie-Jean Potaka Ayton
(Principal)



Date:

4 February 2025

Postal Address: PO Box 3052, Kaiti, Gisborne 4041
Phone: 06 867 7831 | Fax: 06 867 0043
Email: office@kaiti.school.nz | Web: www.kaiti.school.nz

04 February 2025

Report on how the Board is Giving Effect to Te Tiriti o Waitangi 2024

E te rangatira, tēnā koe, tēnei te mihi kia koe.

Giving effect to the Treaty of Waitangi is one of the board's key strategic goals.

Learners understanding of Te Tiriti o Waitangi/ Teaching and learning Programmes

Learners give effect to Te Tiriti o Waitangi by actively participating in Te Reo Māori, Tikanga Māori and matauranga Māori. Students who identify as Māori are proud of their culture and heritage. All learning is localised to the pūrakau and history for this region. Students learn about their identity (tuakiritanga) their genealogy (whakapapa) and the stories of their tīpuna. Learning topics are closely connected to the Taiao (environment) and the whenua. Te Reo is meaningfully integrated into daily learning in all classrooms across the school and strongly reflects local contexts. Identity, language and culture is recognised, valued and celebrated in our school environment.

School systems and processes for operation

The school and its community are working hard to ensure that learning environments, systems and processes for operation are indigenised and reflect Te Ao Māori. An example of this is the school's behaviour management system - Te Kapehu o Maia. This system has been designed by the kura around localised stories, local tīpuna, their qualities and character.

Whānau Involvement in Decision making

The Board and Leaders are committed to ensuring that all stakeholders are involved in the decision making of the kura. This includes, iwi, hapu and whānau. Whānau hui is an annual event that provides an opportunity for whānau to have input into the vision for the kura, what is taught and the goals and priorities for learning for the following year. Whānau aspirations for their tamariki are visible in the school curriculum. The school is involved in several iwi led initiatives designed to raise whānau engagement in student learning and kura activities in kura across the region.

Employer Commitment to Te Tiriti o Waitangi

All staff are committed to developing their knowledge and capacity of Te Reo me ngā tikanga Māori. They are involved in weekly Te Reo classes - Te Ahu o Te Reo. They participate fully in Kapahaka school sessions alongside their students. They recognise the unique status of Tangata Whenua and celebrate this in the curriculum they deliver. An example of this is the annual Matariki celebrations that are held in every class every year to learn about Matariki and Te Tau Hou Māori (the maori new year). Teachers and staff use culturally responsive pedagogies to support learning programmes. New staff are inducted into the schools responsive curriculum carefully alongside their mentor teachers. The majority of staff in the kura are Māori. Non Māori employees show their total commitment to Te Ao Māori in their actions and active participation in all aspects of our school curriculum.



KĀITI SCHOOL



Postal Address: PO Box 3052, Kaiti, Gisborne 4041
Phone: 06 867 7831 | Fax: 06 867 0043
Email: office@kaiti.school.nz | Web: www.kaiti.school.nz

Whānau engaging in learning

The school actively encourages whānau engagement in learning programmes. Parents are active participants in all kaupapa (topics) that are taught. They communicate daily and are kept informed of the learning programme through the class Facebook pages. An example of whānau being involved can be seen in the recent Whakatere Waka kaupapa where whānau visited the Waka Hourua with their tamariki then designed and built their own waka with their tamariki. The tamariki then brought their waka to kura to test in the school pool.

Leadership and Governance commitment

The school is well supported in giving effect to Te Tiriti o Waitangi by its senior leadership team of which 2/3 of the leaders are Māori and its wider leadership group 7/10 are Māori. The board also has a strong Māori presence with 7/8 board members identifying as Māori. The board spend time at every Board hui discussing progress towards their strategic priorities that support the delivery of an effective Māori bilingual immersion programme. The board with the support of Kateao Consultancy and In school leaders, recently completed a review and refresh of the schools values. The new values are Māori, with their visual representations drawing on Mātauranga Māori and references to local tohu (designs). Senior Leaders report to the board termly on the progress of Māori learners across the curriculum as well as progress with the learning of Te Reo Māori across all classes and in the bilingual learning spaces.

Nāku noa na

Annette Toupili

(Presiding Member)

Date:

Billie-Jean Potaka Ayton

(Principal)

Date: