

KAITI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Annette Toupili	Chair Person	Elected	Sep 2025
Billie-Jean Potaka Ayton	Principal ex Officio		Indefinite
Wiremu Ruru	Parent Rep	Elected	Sep 2025
Bobby Totoro	Parent Rep	Elected	Sep 2025
Charmaine Pahuru	Parent Rep	Elected	May 2022
Turuhira Tamale	Parent Rep	Elected	May 2022
Alyssa Maynard	Parent Rep	Elected	May 2025
Rico Gear	Parent Rep	Elected	May 2025
Kasey Brown	Parent Rep	Elected	May 2025
Amanda Owen	Staff Rep	Elected	Sep 2025

Accountant / Service Provider:	BDO Gisborne Ltd
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KAITI SCHOOL

Annual Report - For the year ended 31 December 2022

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Kaiti School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Annette Rose Toupiti

Full Name of Presiding Member

Billie-Jean Petaka Ayton

Full Name of Principal

A. Toupiti

Signature of Presiding Member

B. Petaka Ayton

Signature of Principal

26 May 2023

Date:

26 May 2023

Date:

Kaiti School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	4,500,111	3,689,229	4,037,128
Locally Raised Funds	3	108,547	73,935	94,334
Interest Income		3,919	460	549
Total Revenue		4,612,577	3,763,624	4,132,011
Expenses				
Locally Raised Funds	3	26,377	56,800	62,507
Hostel		-	-	-
Learning Resources	4	3,078,957	2,842,431	2,845,234
Administration	5	664,651	203,250	561,220
Finance		622	1,000	990
Property	6	679,463	657,697	709,132
Other Expenses	7	7,418	7,200	5,121
Loss on Disposal of Property, Plant and Equipment		2,069	-	852
		4,459,557	3,768,378	4,185,056
Net Surplus / (Deficit) for the year		153,019	(4,754)	(53,045)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		153,019	(4,754)	(53,045)

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		947,588	947,588	991,123
Total comprehensive revenue and expense for the year		153,019	(4,754)	(53,045)
Contribution - Furniture and Equipment Grant		19,130	-	9,510
Equity at 31 December		1,119,737	942,834	947,588
Accumulated comprehensive revenue and expense		1,119,737	942,834	947,588
Equity at 31 December		1,119,737	942,834	947,588

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	615,111	484,834	521,093
Accounts Receivable	9	290,197	220,000	230,094
GST Receivable		-	-	19,297
Prepayments		2,478	2,000	2,190
Inventories	10	27,142	15,000	19,969
Investments	11	16,712	16,000	16,441
Funds Receivable for Capital Works Projects	18	32,613	-	26,067
		984,253	737,834	835,151
Current Liabilities				
GST Payable		6,480	5,000	-
Accounts Payable	13	257,741	190,000	236,276
Revenue Received in Advance	14	17,039	-	15,510
Provision for Cyclical Maintenance	15	68,792	90,000	91,626
Finance Lease Liability	16	4,604	-	2,869
Funds held in Trust	17	726	-	47
Funds held for Capital Works Projects	18	2,238	-	14,966
		357,620	285,000	361,294
Working Capital Surplus/(Deficit)		626,633	452,834	473,857
Non-current Assets				
Property, Plant and Equipment	12	645,602	650,000	620,520
		645,602	650,000	620,520
Non-current Liabilities				
Provision for Cyclical Maintenance	15	144,651	160,000	146,789
Finance Lease Liability	16	7,847	-	-
		152,498	160,000	146,789
Net Assets		1,119,737	942,834	947,588
Equity		1,119,737	942,834	947,588

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,601,390	1,222,402	1,411,995
Locally Raised Funds		82,196	63,046	35,816
Goods and Services Tax (net)		25,777	24,297	1,479
Payments to Employees		(967,748)	(785,322)	(857,743)
Payments to Suppliers		(480,829)	(466,348)	(468,846)
Interest Paid		(622)	(1,000)	(990)
Interest Received		3,802	520	607
Net cash from/(to) Operating Activities		263,966	57,595	122,318
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(39,968)	
Purchase of Property Plant & Equipment (and Intangibles)		(90,999)	(115,293)	(110,901)
Purchase of Investments		(271)	441	(167)
Net cash from/(to) Investing Activities		(91,270)	(154,820)	(111,068)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,925	-	9,510
Finance Lease Payments		(2,683)	49,912	(11,042)
Painting Contract Payments		(59,325)	-	
Funds Administered on Behalf of Third Parties		(18,595)	11,054	(27,503)
Net cash from/(to) Financing Activities		(78,678)	60,966	(29,035)
Net increase/(decrease) in cash and cash equivalents		94,018	(36,259)	(17,785)
Cash and cash equivalents at the beginning of the year	8	521,093	521,093	538,878
Cash and cash equivalents at the end of the year	8	615,111	484,834	521,093

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense 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 2022

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 2022 to 31 December 2022 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 \$30 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

A 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 23b.

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 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 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.

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	4–5 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 and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

o) 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 Revenue and Expense.

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

p) 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 Revenue and Expense.

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

q) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, borrowings, 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.

s) Borrowings

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

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,793,358	1,035,352	1,481,899
Teachers' Salaries Grants	2,018,460	2,000,381	1,906,124
Use of Land and Buildings Grants	470,496	470,496	422,692
Other Government Grants	217,799	183,000	226,413
	4,500,111	3,689,229	4,037,128

The school has opted in to the donations scheme for this year. Total amount received was \$58,950

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	935	2,000	2,015
Curriculum related Activities - Purchase of goods and services	2,017	10,000	7,809
Fees for Extra Curricular Activities	3,066	2,500	2,257
Trading	39,171	35,000	37,088
Fundraising & Community Grants	60,467	23,500	44,478
Other Revenue	2,891	935	687
	108,547	73,935	94,334
Expenses			
Extra Curricular Activities Costs	8,542	9,500	5,822
Trading	16,210	44,000	53,293
Fundraising and Community Grant Costs	1,625	3,300	3,392
	26,377	56,800	62,507
Surplus/ (Deficit) for the year Locally raised funds	82,170	17,135	31,827

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	169,854	147,550	109,502
Equipment Repairs	9,597	5,500	5,172
Information and Communication Technology	6,631	4,500	3,500
Library Resources	1,640	2,000	1,664
Employee Benefits - Salaries	2,779,523	2,593,881	2,631,396
Staff Development	16,179	16,000	7,314
Depreciation	95,533	73,000	86,686
	3,078,957	2,842,431	2,845,234

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,342	7,000	7,128
Board Fees	4,400	4,000	5,620
Board Expenses	22,727	13,000	23,738
Communication	2,529	1,900	1,580
Consumables	18,575	20,500	17,035
Operating Lease	360	750	490
Healthy School Lunch Programme	384,528	-	339,032
Other	22,704	26,100	27,829
Employee Benefits - Salaries	190,048	120,000	127,258
Insurance	3,625	2,500	3,734
Service Providers, Contractors and Consultancy	7,814	7,500	7,776
	664,651	203,250	561,220

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	69,290	62,400	64,312
Cyclical Maintenance Provision	34,353	27,423	96,368
Grounds	9,656	15,550	14,077
Heat, Light and Water	25,636	21,128	21,464
Rates	10,937	7,500	7,253
Repairs and Maintenance	17,232	13,200	29,084
Use of Land and Buildings	470,496	470,496	422,692
Security	6,565	6,000	6,423
Employee Benefits - Salaries	35,298	34,000	47,459
	679,463	657,697	709,132

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 Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Transport	7,418	7,200	5,121
	7,418	7,200	5,121

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	615,111	484,834	521,093
Cash and cash equivalents for Statement of Cash Flows	615,111	484,834	521,093

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

Of the \$615,111 Cash and Cash Equivalents, \$2,238 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. The funds are required to be spent in 2022 on Crown owned school buildings.

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	121,900	70,000	74,621
Interest Receivable	177	-	60
Banking Staffing Underuse	13,684	-	4,050
Teacher Salaries Grant Receivable	154,436	150,000	151,363
	290,197	220,000	230,094
Receivables from Exchange Transactions	122,077	70,000	74,681
Receivables from Non-Exchange Transactions	168,120	150,000	155,413
	290,197	220,000	230,094

10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	27,142	15,000	19,969
	27,142	15,000	19,969

11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	16,712	16,000	16,441
Total Investments	16,712	16,000	16,441

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	380,437	10,814	(1,858)		(12,800)	376,593
Furniture and Equipment	137,051	37,380			(30,379)	144,052
Information and Communication Technology	48,157	54,598			(36,366)	66,389
Motor Vehicles	48,749	4,580			(10,849)	42,480
Leased Assets	1,441	14,479			(4,476)	11,444
Library Resources	4,685	832	(210)		(663)	4,644
Balance at 31 December 2022	620,520	122,683	(2,068)	-	(95,533)	645,602

The net carrying value of equipment held under a finance lease is \$11,444 (2021: \$1,441)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	643,252	(266,659)	376,593	634,888	(254,451)	380,437
Furniture and Equipment	457,233	(313,181)	144,052	426,394	(289,343)	137,051
Information and Communication T	281,860	(215,471)	66,389	280,603	(232,446)	48,157
Motor Vehicles	93,297	(50,817)	42,480	88,717	(39,968)	48,749
Leased Assets	67,260	(55,816)	11,444	52,781	(51,340)	1,441
Library Resources	31,423	(26,779)	4,644	32,032	(27,347)	4,685
Balance at 31 December	1,574,325	(928,723)	645,602	1,515,415	(894,895)	620,520

13. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	21,193	15,000	21,626
Accruals	5,629	5,000	5,465
Employee Entitlements - Salaries	211,789	150,000	191,108
Employee Entitlements - Leave Accrual	19,130	20,000	18,077
	257,741	190,000	236,276
Payables for Exchange Transactions	257,741	190,000	236,276
	257,741	190,000	236,276

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	17,039	-	15,510
	<u>17,039</u>	<u>-</u>	<u>15,510</u>

15. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	238,415	238,415	172,348
Increase to the Provision During the Year	34,353	27,423	96,368
Use of the Provision During the Year	(59,325)	(15,838)	(30,301)
Provision at the End of the Year	<u>213,443</u>	<u>250,000</u>	<u>238,415</u>
Cyclical Maintenance - Current	68,792	90,000	91,626
Cyclical Maintenance - Non current	144,651	160,000	146,789
	<u>213,443</u>	<u>250,000</u>	<u>238,415</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	4,604	-	2,935
Later than One Year and no Later than Five Years	9,368	-	-
Future Finance Charges	(1,520)	-	(66)
	<u>12,452</u>	<u>-</u>	<u>2,869</u>
Represented by			
Finance lease liability - Current	4,604	-	2,869
Finance lease liability - Non current	7,848	-	-
	<u>12,452</u>	<u>-</u>	<u>2,869</u>

17. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	726	-	47
	<u>726</u>	<u>-</u>	<u>47</u>

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

18. 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.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block L Upgrade	(26,067)		18,939		(7,128)
Block O Upgrade	14,966	235,153	(274,104)		(23,985)
New Roll Growth Classroom Funding	-	2,238			2,238
Caretaker Shed	-		(1,500)		(1,500)
Totals	<u>(11,101)</u>	<u>237,391</u>	<u>(256,665)</u>	<u>-</u>	<u>(30,375)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	2,238
Funds Receivable from the Ministry of Education	(32,613)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block L Upgrade	(4,168)	181,435	(203,334)		(26,067)
Block O Upgrade	20,360	7,841	(13,235)		14,966
Totals	<u>16,192</u>	<u>189,276</u>	<u>(216,569)</u>	<u>-</u>	<u>(11,101)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	14,966
Funds Receivable from the Ministry of Education	(26,067)

19. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

Amanda Owen is the Deputy Principal and Board Member and is related to Margaret Owen who is the caretaker.
Charmain Pahuru is a Board Member and is related to Trudy Karaka who is the kaiawhina.
Alyssha Wilson is a Board Member and is related to James Wilson who is a teacher.
Rico Gear is a Board Member and is related to Annie Gear who is a teacher.

20. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,400	5,620
<i>Leadership Team</i>		
Remuneration	927,930	916,597
Full-time equivalent members	8.70	9.00
Total key management personnel remuneration	<u>932,330</u>	<u>922,217</u>

There are 9 members of the Board excluding the Principal. The Board had held 5 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
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	2022 FTE Number	2021 FTE Number
110 - 120	-	-
100 - 110	6.00	4.00
	<u>6.00</u>	<u>4.00</u>

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

21. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021**: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

In 2022 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. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

23. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$72,574 contract to have Caretaker Shed upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$nil has been received of which \$1,500 has been spent on the project to balance date. This project is has been approved by the Ministry.

(b) Contract for the New Roll Growth Classroom 5YA of which \$2,238 has been received and \$nil has been spent on the project to balance date. This project is has been approved by the Ministry of Education.

(c) \$333,117.00 contract to have Block O upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$265,154 has been received of which \$289,138 has been spent on the project to balance date. This project has been approved and is not yet signed off as complete by the Ministry.

(d) \$305,828.87 contract to have Block L upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$181,436 has been received of which \$188,564 has been spent on the project to balance date. This project has been approved and is not yet signed off as complete by the Ministry.

(Capital commitments at 31 December 2021: \$638,976)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

No later than One Year

2022 Actual \$	2021 Actual \$
-	90
-	90

(b) operating lease of a Photocopier/Printer;

No later than One Year

Later than One Year and No Later than Five Years

2022 Actual \$	2021 Actual \$
4,947	-
11,132	-
16,079	-

The School has entered into an operating lease for the use of a photocopier/printer. The equipment remains the property of Business Applications Limited (the lessor) for the duration of the fixed term which is; 48 months, commencing from 20/05/2022 after this date the equipment is to be returned back to the lessor. Monthly payment of \$474.13 including GST per month.

The total lease payments incurred during the period were \$3,711 (2021: \$nil).

24. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	615,111	484,834	521,093
Receivables	290,197	220,000	230,094
Investments - Term Deposits	16,712	16,000	16,441
Total Financial assets measured at amortised cost	922,020	720,834	767,628

Financial liabilities measured at amortised cost

Payables	257,741	190,000	236,276
Finance Leases	12,451	-	2,869
Total Financial Liabilities Measured at Amortised Cost	270,192	190,000	239,145

25. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Gisborne region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

26. 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 KAITI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 26 May 2023. 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 of Trustees 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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 Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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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* 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 Ltd
On behalf of the Auditor-General
Whanganui, New Zealand



School name: Kaiti School	School number: 2584
Focus: Metacognition - students know what it they need to learn, what they need to do to be successful and are able to do this.	
Strategic Aim: Teachers using formative assessment and metacognitive practices to raise student achievement.	
Annual Aim: 80% of students will working at expected levels in reading. 80% working at expected levels in writing.	
Target: Results All students reading 66.6%. All students writing - 73.5% Specific Target Group – Year 6. 67% (reading) and 77% (writing)	
Baseline data: 2021 Student achievement data was 65.8% ALL . Year 5. Reading was 56% and Writing for this group was 55%	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next and Planning for 2023)
<p>We continued to use formative assessment practices and metacognitive strategies to raise student achievement in reading and writing.</p> <p>Teachers is senior classes used the PACT tool to support their in class reading programmes. This was supported by Oral language prompt talk cards.</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.</p>	<p>Reading: 66.6% of all students are reading at or above expected levels in reading. Writing: 73.5% of all students are writing at or above expected levels</p> <p>Year 6—67% reading</p> <p>Year 6 77% writing</p>	<p>The school wide results are similar to the 2021 end of year results for the school group. We have identified that progress did not occur in two areas of the school.</p> <p>The Year 4- 6 teaching group continued to use the PACT tool to to support the teaching of reading comprehension strategies.</p> <p>Boy results were tracked for the year and over half of the boys in the year 6 group were reading at expected levels. We can do better here. There are several highly effective</p> <p>Writing results - The year 6 group have shown a 22% increase from 55% to 77% in achievement in writing for this group.</p>	<p>Focus areas for 2023</p> <ul style="list-style-type: none"> - PLD on monitoring progress, PACT and better Start literacy - What works for boys? Literacy workshops on boy friendly reading lessons and programmes *same target as 2022 - PACT tool continuing to be used. Reporting from this in 2023. - Target Boys (DP) - what works for boys? This was the same target as 2021. Grouping boys together for reading. (DP) - We will also be embarking on the better start literacy programme in the year 0-1 area of the kura.



School name: Kaiti School	School number: 2584
Focus: Maths - Teachers are delivering effective programmes across the Maths Strands in 2022.	
Strategic Aim: Extending 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 81%.	
Baseline data: Results from 2021 data indicated that Year 5-6 levels were the priority group areas for 2022.	
2021 Data 74.4%% of students are working at or above expected curriculum levels. Year 5 students 51%. Year 6 Students 72% of students are working at or above expected maths levels who were the target group	

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>Introduced PRIME Maths in Term 1 to Year1-2 students with a group in the new entrant class. Continued with PRIME in years 3-8. Principal working across Year 4-6 classes. Principal monitored progress term by term and shared this information with staff.</p> <p>New kaiako completed online PLD seminar and had the books and resources to view over the summer break. New Kaiako were encouraged to use the resource in term 1 and supported to effectively implement the programme for their students.</p>	<p>Maths: 81% of all students are working at or above expected levels in maths.</p> <p>Year 5 — 76% of the group at or above expected levels. The pattern of achievement for this group was reflective of the school wide pattern.</p> <p>Year 6 - 84% of the group working at or above expected levels.</p>	<p>We are back in the 80% range for the group with maths. We had a period of covid isolation for a large percentage of our students in term 1 but we had more consistent levels of attendance which I believe made the difference for these learners along with the consistency in teaching and content delivery/</p> <p>Both the Year 5 and the Year 6 had strong results. Particularly pleased with the year 6 result. This group had an achievement rate of 51% in 2021. (2022 - 84%)</p>	<p>Focus areas for 2023</p> <ul style="list-style-type: none"> - Building consistency in practice and application of the PRIME maths programme - Supporting new Kaiako with the introduction of the prime programme. - Target Year levels - The year 3 and year 5 cohort will be the target group for 2023. - DP and Principal will work in classes in 2023 to support PRIME programme establishment



School name: Kaiti School	School number: 2584
Focus: Maia Stories are known and Connected	
Strategic Aim: Students know and can recite the Maia Tauparapara and can retell the story of Maia.	
Annual Aim: Whole School 81% Puhi Kaiariki 90% plus	
Target: Results Whole School 90.5% Puhi Kaiariki 88%	
Baseline data: 2021 Results were as follows: 84% whole school could recite the tauparapara at their appropriate level. 95% students from Puhi Kaiariki could recite the tauparapara with ease and discuss the tipuna connected to it.	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next and Planning for 2022)
<p>New teachers were inducted into the Maia Tauparapara by one of our Puhi Kaiariki kaiako and supported. Kaiawhina spent time teaching this in the mainstream classes alongside the kaiako.</p> <p>The. MAIA BMS tool was connected to the Tauparapara in the learning.</p> <p>All classes recite the Maia Tauparapara daily. We talk about the key words in the tauparapara and the story of Maia. We locate the story in our local geography and landmarks.</p>	<p>The Maia BMS system is now school wide and referenced when we talk to students who are demonstrating negative behaviours.</p> <p>Students can reference the important tipuna in this story and identify and relate to their qualities of character and positive traits that we aspire to model in our own actions and behaviours</p> <p>90.5% of all students across the school can recite the tauparapara and tell the story of Maia.</p> <p>88% of Puhi Kaiariki students can recite the tauparapara and retell the story.</p>	<p>We continue to build on our Maia Tauparapara curriculum and extend it across other areas of our kura.</p> <p>The Maia korero is now visible and can be heard in every class.</p> <p>The Maia story has been revisited with new students and we have visited local sites to locate the story in our Taiao. `</p> <p>The MAIA Hue replaced the RED Card system for tamariki who need extra awhi.</p>	<p>Focus areas for 2023</p> <p>New Students and Kaiako to learn Maia story, locate it in our community landmarks and apply the story through the BMS to indigenise behaviour frameworks in their learning spaces.</p> <p>Staff PLD to continue with Ngati Oneone.</p> <p>Review the school values to relate and connect to our localised curriculum.</p> <p>Learn the Moteatea</p>



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09 February 2023

Special and Contestable Funding

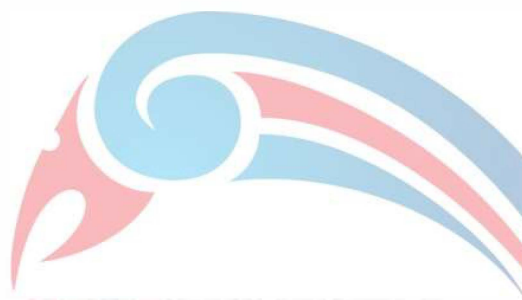
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total kiwisport funding of **\$5,946.79 (ex GST)**. The funding was spent on: Fees to participate in Gisborne Cluster sporting events (Swimming, Rugby, Soccer, Softball, Touch, Athletics Netball, Hockey, Tryathlon, Surfing, Waka Ama; Bus hireage to transport students to and from sporting events; travel costs for smaller groups; surf coaching, 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



KAITI SCHOOL



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Phone: 06 867 7831 | Mobile: 022 528 1976
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Statement of Compliance with Employment Policy

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022

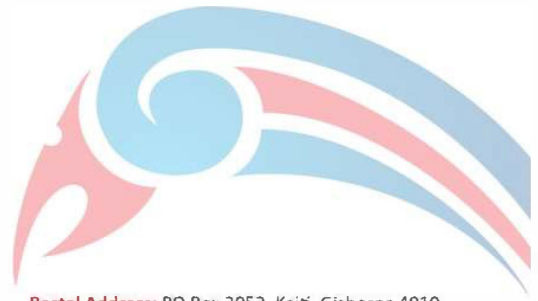
The following questions address key aspects of compliance with a good employer policy:

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.
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. 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
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.

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



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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 - the policy does	

Signed:

Billie-Jean Potaka Ayton

Principal

Kaiti School

26 April 2023