

KAITI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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
Christopher Douglas-Huriwai	Parent Rep	Co-opted	May 2022
Alyssa Maynard	Parent Rep	Elected	May 2025
Rico Gear	Parent Rep	Elected	Retired Feb 2023
Kasey Brown	Parent Rep	Elected	May 2025
Amanda Owen	Staff Rep	Elected	Sep 2025

Accountant / Service Provider: BDO Gisborne Ltd

KAITI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 19</u>	Notes to the Financial Statements
<u>20 - 23</u>	Independent Auditor's Report
<u>24 - 27</u>	Analysis of Variance
<u>28</u>	Kiwisport
<u>29 - 30</u>	Statement of Compliance with the Employment Policy
<u>31 - 32</u>	How we have Given Effect to Te Tiriti o Waitangi

Kaiti School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Annette Rose Toupili
Full Name of Presiding Member

Billie-Jean Petaka Gayton
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

30/04/2024
Date:

30/04/2024
Date:

Kaiti School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,989,781	3,866,347	4,500,111
Locally Raised Funds	3	196,521	75,450	108,547
Interest		19,647	2,000	3,919
Total Revenue		5,205,949	3,943,797	4,612,577
Expense				
Locally Raised Funds	3	67,753	28,900	26,377
Learning Resources	4	3,439,069	2,931,050	3,078,957
Administration	5	772,828	246,550	664,651
Interest		1,223	1,000	622
Property	6	839,217	702,350	679,463
Other Expense	7	13,239	10,500	7,418
Loss on Disposal of Property, Plant and Equipment		125	-	2,069
Total Expense		5,133,454	3,920,350	4,459,557
Net Surplus / (Deficit) for the year		72,495	23,447	153,019
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		72,495	23,447	153,019

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,119,737	1,109,553	947,588
Total comprehensive revenue and expense for the year		72,495	23,447	153,019
Contribution - Furniture and Equipment Grant		5,420	-	19,130
Equity at 31 December		1,197,652	1,133,000	1,119,737
Accumulated comprehensive revenue and expense		1,197,652	1,133,000	1,119,737
Reserves		-	-	-
Equity at 31 December		1,197,652	1,133,000	1,119,737

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	740,368	620,000	615,111
Accounts Receivable	9	197,922	270,000	290,197
GST Receivable		26,198	-	-
Prepayments		3,632	2,000	2,478
Inventories	10	25,814	20,000	27,142
Investments	11	17,454	16,000	16,712
Funds Receivable for Capital Works Projects	18	81,362	-	32,613
		1,092,750	928,000	984,254
Current Liabilities				
GST Payable		-	5,000	6,480
Accounts Payable	13	280,452	190,000	257,741
Revenue Received in Advance	14	-	-	17,039
Provision for Cyclical Maintenance	15	66,417	90,000	68,792
Finance Lease Liability	16	6,999	-	4,604
Funds held in Trust	17	213	-	726
Funds held for Capital Works Projects	18	2,238	-	2,238
		356,319	285,000	357,620
Working Capital Surplus/(Deficit)		736,431	643,000	626,634
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	12	643,884	650,000	645,602
Intangible Assets		-	-	-
		643,884	650,000	645,602
Non-current Liabilities				
Provision for Cyclical Maintenance	15	176,802	160,000	144,651
Finance Lease Liability	16	5,862	-	7,847
		182,664	160,000	152,498
Net Assets		1,197,652	1,133,000	1,119,738
Equity		1,197,652	1,133,000	1,119,738

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		2,111,541	2,474,400	1,601,390
Locally Raised Funds		293,447	(44,550)	82,196
Goods and Services Tax (net)		(32,678)	5,000	25,777
Payments to Employees		(1,012,959)	(804,000)	(967,748)
Payments to Suppliers		(1,108,994)	(272,850)	(480,829)
Interest Paid		(1,223)	(1,000)	(622)
Interest Received		19,369	2,000	3,802
Net cash from/(to) Operating Activities		268,503	1,359,000	263,966
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(125)	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(92,773)	(723,000)	(90,999)
Purchase of Investments		(742)	(16,000)	(271)
Net cash from/(to) Investing Activities		(93,640)	(739,000)	(91,270)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,420	-	1,925
Contributions from / (Distributions to) Ministry of Education		-	-	(2,683)
Finance Lease Payments		(5,763)	-	(59,325)
Painting Contract Payments		-	-	-
Loans Received		-	-	-
Repayment of Loans		-	-	(18,595)
Funds Administered on Behalf of Other Parties		(49,263)	-	-
Net cash from/(to) Financing Activities		(49,606)	-	(78,678)
Net increase/(decrease) in cash and cash equivalents		125,257	620,000	94,018
Cash and cash equivalents at the beginning of the year	8	615,111	-	521,093
Cash and cash equivalents at the end of the year	8	740,368	620,000	615,111

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 2023

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 2023 to 31 December 2023 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 23.

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 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
Board Owned Buildings
Furniture and equipment
Information and communication technology
Motor vehicles
Textbooks
Leased assets held under a Finance Lease
Library resources

10–75 years
10–75 years
10–15 years
4–5 years
5 years
3 years
Term of Lease
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.

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 statements 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,958,632	1,175,447	1,753,388
Teachers' Salaries Grants	2,291,623	2,001,500	2,018,460
Use of Land and Buildings Grants	590,735	500,000	470,496
Other Government Grants	148,791	189,400	257,767
	<u>4,989,781</u>	<u>3,866,347</u>	<u>4,500,111</u>

The school has opted in to the donations scheme for this year. Total amount received was \$61,956.24.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	4,583	450	935
Curriculum related Activities - Purchase of goods and services	8,007	14,000	2,017
Fees for Extra Curricular Activities	41,474	3,000	3,066
Trading	33,679	35,000	39,171
Fundraising & Community Grants	69,173	22,000	60,467
Other Revenue	39,605	1,000	2,891
	<u>196,521</u>	<u>75,450</u>	<u>108,547</u>
Expense			
Extra Curricular Activities Costs	20,590	5,600	8,542
Trading	45,947	20,000	16,210
Fundraising and Community Grant Costs	1,216	3,300	1,625
	<u>67,753</u>	<u>28,900</u>	<u>26,377</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>128,768</u>	<u>46,550</u>	<u>82,170</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	215,379	192,850	169,854
Equipment Repairs	6,826	8,000	9,597
Information and Communication Technology	8,015	4,000	6,631
Library Resources	2,293	2,200	1,640
Employee Benefits - Salaries	3,058,535	2,630,500	2,779,523
Staff Development	12,505	20,500	16,179
Overseas Travel	34,852	-	-
Depreciation	100,664	73,000	95,533
	3,439,069	2,931,050	3,078,957

Overseas travel included a trip to Rarotonga with the nature of the trip being sporting and cultural. The students visited local schools to play rugby. No board funds were used.

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,562	7,000	7,342
Board Fees	4,800	4,000	4,400
Board Expenses	37,165	15,900	22,727
Communication	2,078	1,900	2,529
Consumables	20,952	20,400	18,575
Operating Leases	360	750	360
Healthy School Lunch Programme	481,321		384,528
Other	22,274	26,600	22,704
Employee Benefits - Salaries	182,684	160,000	190,048
Insurance	5,798	2,500	3,625
Service Providers, Contractors and Consultancy	7,834	7,500	7,814
	772,828	246,550	664,651

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	81,008	67,000	69,290
Cyclical Maintenance	29,776	30,000	34,353
Grounds	15,831	13,350	9,656
Heat, Light and Water	28,198	23,800	25,636
Rates	11,635	12,000	10,937
Repairs and Maintenance	27,018	15,200	17,232
Use of Land and Buildings	590,735	500,000	470,496
Security	9,068	6,000	6,565
Employee Benefits - Salaries	45,948	35,000	35,298
	839,217	702,350	679,463

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Transport	13,239	10,500	7,418
	<u>13,239</u>	<u>10,500</u>	<u>7,418</u>

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Bank Accounts	\$ 740,368	\$ 620,000	\$ 615,111
Cash and cash equivalents for Statement of Cash Flows	<u>740,368</u>	<u>620,000</u>	<u>615,111</u>

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

Of the \$740,368 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 2024 on Crown owned school buildings.

9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	7,935	120,000	121,900
Interest Receivable	455	-	177
Banking Staffing Underuse	9,566	-	13,684
Teacher Salaries Grant Receivable	179,966	150,000	154,436
	<u>197,922</u>	<u>270,000</u>	<u>290,197</u>
Receivables from Exchange Transactions	8,390	120,000	122,077
Receivables from Non-Exchange Transactions	189,532	150,000	168,120
	<u>197,922</u>	<u>270,000</u>	<u>290,197</u>

10. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
School Uniforms	25,814	20,000	27,142
	<u>25,814</u>	<u>20,000</u>	<u>27,142</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	17,454	16,000	16,712
Total Investments	<u>17,454</u>	<u>16,000</u>	<u>16,712</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	376,593	39,055			(12,998)	402,650
Furniture and Equipment	144,052	31,251			(29,258)	146,045
Information and Communication Technology	66,389	21,547			(40,557)	47,378
Motor Vehicles	42,480				(11,002)	31,478
Leased Assets	11,444	6,174			(6,154)	11,463
Library Resources	4,644	1,046	(125)		(695)	4,870
Balance at 31 December 2023	645,602	99,073	(125)	-	(100,664)	643,884

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 \$11,463 (2022: \$11,444)

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	682,307	(279,657)	402,650	643,252	(266,659)	376,593
Furniture and Equipment	483,383	(337,338)	146,045	457,233	(313,181)	144,052
Information and Communication Technology	303,406	(256,028)	47,378	281,860	(215,471)	66,389
Motor Vehicles	93,297	(61,819)	31,478	93,297	(50,817)	42,480
Leased Assets	73,433	(61,970)	11,463	67,260	(55,816)	11,444
Library Resources	31,625	(26,755)	4,870	31,423	(26,779)	4,644
Balance at 31 December 2023	1,667,451	(1,023,567)	643,884	1,574,325	(928,723)	645,602

13. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	35,620	15,000	21,193
Accruals	5,798	5,000	5,629
Employee Entitlements - Salaries	217,191	150,000	211,789
Employee Entitlements - Leave Accrual	21,843	20,000	19,130
	280,452	190,000	257,741
Payables for Exchange Transactions	280,452	190,000	257,741
	280,452	190,000	257,741

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Other revenue in Advance	-	-	17,039
	-	-	17,039

15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	213,443	-	238,415
Increase to the Provision During the Year	29,776	30,000	34,353
Other Adjustments		-	(59,325)
Provision at the End of the Year	243,219	30,000	213,443
Cyclical Maintenance - Current	66,417	90,000	68,792
Cyclical Maintenance - Non current	176,802	160,000	144,651
	243,219	250,000	213,443

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	6,998		4,604
Later than One Year and no Later than Five Years	7,046		9,368
Future Finance Charges	(1,184)		(1,520)
	12,860	-	12,452
Represented by			
Finance lease liability - Current	6,998		4,604
Finance lease liability - Non current	5,862		7,848
	12,860	-	12,452

17. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	213	-	726
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>213</u>	<u>-</u>	<u>726</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 9.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block L Upgrade	(7,128)		(31,745)		(38,873)
Block O Upgrade	(23,985)				(23,985)
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	<u>(30,375)</u>	<u>241,668</u>	<u>(290,417)</u>	<u>-</u>	<u>(79,124)</u>

Represented by:

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

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)

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.

Alyssa 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. Rico resigned at the start of 2023.

20. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,800	4,400
<i>Leadership Team</i>		
Remuneration	952,057	927,930
Full-time equivalent members	9	9
Total key management personnel remuneration	956,857	932,330

There are 9 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	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	2023 FTE Number	2022 FTE Number
110 - 120	4.00	-
100 - 110	2.00	6.00
	6.00	6.00

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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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.

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$890,188 (2022: \$711,519) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block L Upgrade	305,829	220,310	85,519
Block O Upgrade	333,117	289,138	43,979
New Roll Growth Classroom Funding	-	-	-
Caretaker Shed	72,574	65,701	6,873
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)
Total	890,188	768,118	122,069

(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) operating lease of a Photocopier/Printer;

	2023 Actual \$	2022 Actual \$
No later than One Year	4,947	4,947
Later than One Year and No Later than Five Years	6,184	11,132
Later than Five Years		-
	<u>11,132</u>	<u>16,079</u>

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 \$4,948 (2022: \$3,711).

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	740,368	620,000	615,111
Receivables	197,922	270,000	290,197
Investments - Term Deposits	17,454	16,000	16,712
Total financial assets measured at amortised cost	<u>955,744</u>	<u>906,000</u>	<u>922,020</u>

Financial liabilities measured at amortised cost

Payables	280,452	190,000	257,741
Borrowings - Loans	-	-	-
Finance Leases	12,861	-	12,451
Total financial liabilities measured at amortised cost	<u>293,313</u>	<u>190,000</u>	<u>270,192</u>

25. Events After Balance Date

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

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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 19, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 30 Apr. 24. 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 24 to 32, 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: Maia Stories are known and Connected - nga korero tuku iho a Maia Poroaki		
Strategic Aim: Students know and can recite the Maia Tauparapara and can retell the story of Maia. Kia marama nga akonga ki te tauparapara a Maia.		
Annual Aim: Whole School 80% Puhi Kaiariki 90% plus		
Target: Results Whole School 65% Puhi Kaiariki 81%		
Baseline data: 2022 Results were as follows: 90.5% whole school could recite the tauparapara at their appropriate level. 88% 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 2024)
<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 and visit these places.</p> <p>We introduced scaffolding of level 1 -2 and 3 and expectations around what student could do at each level.</p>	<p>The Maia BMS system is now school wide and referenced when we talk to students who are demonstrating negative behaviours.</p> <p>Many 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>65% of all students across the school can recite the tauparapara and tell the story of Maia.</p> <p>81% 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>Expectations were higher on what learning looked like at each level this year which was not as apparent in 2022. (The standard had changed from 2022 to 2023)</p> <p>Level 1 - Can recite aspects of the tauparapara in a group setting. Knows who Maia is.</p> <p>Level 2 - Can recite the tauparapara by oneself and talk about key events and locations in the Maia story</p> <p>Level 3 - All of above and can talk about the qualities of Maia and Tipuna and relate to themselves.</p>	<p>Focus areas for 2024</p> <p>New Students and Kaiako to learn Maia story, locate it in our community landmarks and apply the story when learning the Tauparapara.</p> <p>Introduce and celebrate our new values and unpack what these look like</p> <p>Develop a matrix further so that students can self assess their own learning of this important Tauparapara</p> <p>Continue to learn the Moteatea</p> <p><u>New Zealand Government</u></p> <p>Monitor and report group results mid year.</p>
Ministry of Education Analysis of variance reporting			

Puhi Kaiariki (Bilingual)

Room	Level 1	Level 2	Level 3	Level 4	Total
Maui Potiki	2	3	14	3	22
Maui Tikitiki	1	14	11		26
Ruatepupuke	2	13	10		25
Tane te Hihiri	3	16			19
TR Waru	7	9	7		23
TR Whitu	4	19			23
Whare Puawai	4	16			20
WhareToa	5	7	9		21
Wharekauri Teina	11	8			19
Whare kauri Tuakana	3	20			23
Whare korero	4	14			18
Total	19% 46	58% 139	22% 51	1% 3	239

Puhi Kaimoana /Puhi Kaiti (Mainstream)

Room	Level 1	Level 2	Level 3	Level 4	Total
Rangiatea	13	10			23
Tane te Mahara	2	12	9		23
Whare Aroha	2	22			24
Whare Atawhai	16				16
Whare Maia	4	19			23
Whare Taonga	16	6			22
Whare Tipu	25				25
Whare Topito	22				22
Total	56% 100	39% 69	5% 9		178

Looking at the Data and resetting for 2024

This year as kaiako we knew more about this story and the tipuna at a deeper level. This meant when teaching the tauparapara we expected more from our learners. The mainstream classes are predominantly junior classes (5/8) therefore outcomes are more likely to be at level 1 for the mainstream group.

In 2024 - we will set goals for our year levels in the Bilingual classes to support the number of students who can talk about this story and relate with the context and characters rather then just recite. Year 3-4 working at Level 2. Year 5-8 should be

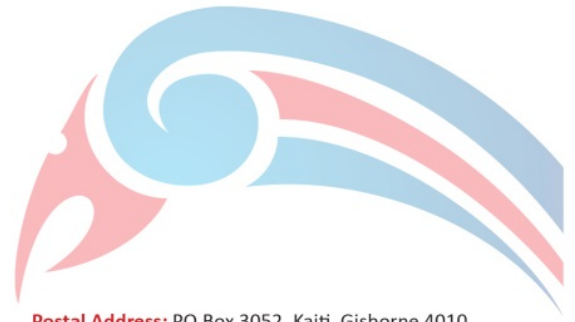
Pathway	Level 1	Level 2	Level 3	Level 4	Total
Mainstream	56% 100	39% 69	5% 9		178
Bilingual	19% 46	58% 139	22% 51	1% 3	239
Total	35% 146	50% 208	14% 60	.7% 3	417

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: 70% of students will working at expected levels in reading. 80% working at expected levels in writing.	
Target: Results All students reading 70%. All students writing - 83% Specific Target Group – Year 2 75% (reading) and Year 5s 58%	
Baseline data: 2022 Student achievement data was 67% ALL . Year 2. 69% (Reading) Year 5. 56% (reading)	

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: 70% of all students are reading at or above expected levels in reading.</p> <p>Writing: 83% of all students are writing at or above expected levels</p> <p>Year 2—75% reading</p> <p>Year 5 - 58% reading</p>	<p>The school wide results have increased on the results from Term 4 2022.</p> <p>The Year 2s as a group have made really positive progress resulting in 75% working at expected levels. We can see the positive effective the Better Start literacy programme is having in our juniors.</p> <p>The year 5 groups results are just 2% higher then the 2022 results. 44% of this year group are still working below expected levels.</p> <p>Writing results - The writing results for all groups has been really positive. We tracked two groups for writing in 2023,</p> <p>Trends in Data for Writing- Just one student in the year 0 group is working well below expected levels. Year 1s progress has seen an 11% increase from term 3 to term 4. Year 2s group have made progress of 12% in one term. Year 3-4 have maintained similar achievement levels. Year 5 has moved into the mid 60s range. Year 6 results like term 3 have remained at similar levels. We will make the year 6 group a priority group for 2024. Year 7-8s are working at similar levels to term 3.</p>	<p>Focus areas for 2023</p> <ul style="list-style-type: none"> - PLD on monitoring progress, PACT and Vetter Start literacy continues for new kaiaako. - The year 5 results have not progressed at expected. This will be a focus group again with a closer lense being placed on the year 6 readers in 2024. - PACT tool continuing to be used. Reporting from this in 2023 on priority groups. (Year 5-6) - What works in reading for Boys. This was identified as an area in 2022. What have we learnt about reading for boys in 2023? - The better start literacy programme has been refreshing but intense. Teachers have found the workload immense but the results making it worthwhile. Confirming tracking of results is a priority in 2024 for BSLA.
Ministry of Education Analysis of variance reporting			

School name: Kaiti School	School number: 2584
Focus: Maths - Teachers are delivering effective programmes through the PRIME Maths programme.	
Strategic Aim: Extending PRIME from year 8 down to year 1 classes, teaching across all maths strands, Teaching Reo Pangarau (2022 - 2024)	
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 2022 data indicated that Year 3-5 levels were the priority group areas for 2023.
2022 Data 81% of students are working at or above expected curriculum levels. Year 1 students. Year 4 Students 2023. Moving from Level 2 to level 3	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?) Planning for Next Year
Continued with PRIME 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. New kaiako were supported by their tutor teachers and team leaders to implement PRIME effectively. Principal supported with in class visits. All senior leaders focussed their term 2 observation visits on Maths - PRIME. Students received feedback on this area around achievement, student engagement, teacher pedagogy and curriculum delivery of maths. Base line expectations that maths will be taught daily was communicated and monitored.	Maths: 81% of all students are working at or above expected levels in maths. Year 1— 86% of the group at or above expected levels. Year 4 - 72% of the group working at or above expected levels.	The group is working at 81% for their age appropriate level for Maths in 2023. The year 5s did particularly well this year moving above the school wide result with 83%. The Year 1s did very well too. 27/28 of the priority learners at the start of the year moved to expected levels for maths. The teachers have been consistent this year in the teaching of maths, completing 5 lessons a week which has made a huge difference. We had a blip in term 1 with the cyclone but following that we have had a full year of school with not breaks. Attendance has been in the high 80s early 90s in 2023. This has made a positive difference for learners.	Focus areas for 2024 - Continuing to Build consistency in practice and application of the PRIME maths programme with staff. - Supporting new Kaiako with the introduction of the Prime programme. - Target Year levels - The year 3 and year 4 cohort will be the target group for 2024. - Principal will work in classes in 2024 to support PRIME programme - Explore and evaluate the current assessment tools being used. Trial PRIME assessments in pilot classes.



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

20 February 2024

Special and Contestable Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total kiwisport funding of **\$6,416.72 (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

17 April 2024

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023

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. <i>Free Text Comment</i>
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 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
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:

18/04/24

Billie-Jean Potaka Ayton
(Principal)



Date:

18/04/24



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

17 April 2024

Report on how the Board is Giving Effect to Te Tiriti o Waitangi 2023

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 for 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 whanau 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

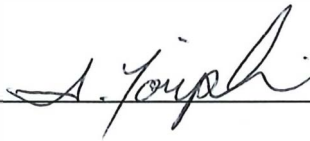
The school is well supported in giving effect to Te Tiriti o Waitangi by its senior leadership team of which 2/3 of the leaders are Māori and its wider leadership group 7/10 are Māori. The board also has a strong Māori presence with 7/8 board members identifying as Māori. The board spend time at every 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:


18/04/24

Billie-Jean Potaka Ayton

(Principal)

Date:


18/04/24