

# KAITAIA PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 1026

**Principal:** Brendon Morrissey

**School Address:** 5 Church Road, Kaitaia

**School Postal Address:** 5 Church Road, Kaitaia

**School Phone:** 09 408 0228

**School Email:** [accounts@kaitaiaprimery.school.nz](mailto:accounts@kaitaiaprimery.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Brendon Morrissey	Principal		
Derek Ashley	Presiding Member	Elected	Sep-25
Ian Kaihe-Wetting	Parent Rep	Elected	Sep-25
Melanie Burger	Parent Rep	Elected	Sep-25
Haley Fryer	Parent Rep	Elected	Sep-25
Riana Wihongi	Parent Rep	Elected	Sep-25
Chantal Drewet	Minutes Secretary		Sep-25
Martha Popata	Staff Rep	Elected	Sep-25
Michael Herring	Member	Elected	Sep-22
Ngauru Heka	Member	Elected	Sep-22
Shantel Naera	Member	Co Opted	Sep-22
Zoe Brown	Minutes Secretary		Sep-22

**Accountant / Service Provider:** Ask Accounting Ltd

# KAITAIA PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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# Kaitaia Primary 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.

Ian Kaihe-Wetting  
Full Name of Presiding Member

  
Signature of Presiding Member

13-09-2023  
Date:

Delwynne Fay Stevenson  
Full Name of Principal

  
Signature of Principal

13/09/23  
Date:

# Kaitaia Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual Restated \$
<b>Revenue</b>				
Government Grants	2	7,773,544	3,716,438	7,432,102
Locally Raised Funds	3	134,344	86,550	91,867
Interest Income		9,639	3,200	3,181
Other Revenue		935	-	-
<b>Total Revenue</b>		<b>7,918,462</b>	<b>3,806,188</b>	<b>7,527,150</b>
<b>Expenses</b>				
Locally Raised Funds	3	42,391	53,200	34,391
Learning Resources	4	6,354,661	2,816,779	6,414,710
Administration	5	585,873	240,373	442,189
Finance		3,365	3,200	4,419
Property	6	930,296	764,901	659,806
Loss on Disposal of Property, Plant and Equipment		2,650	-	5,824
		<b>7,919,236</b>	<b>3,878,453</b>	<b>7,561,339</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(774)</b>	<b>(72,265)</b>	<b>(34,189)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(774)</b>	<b>(72,265)</b>	<b>(34,189)</b>

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

# Kaitaia Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,110,577	1,110,577	1,081,703
Total comprehensive revenue and expense for the year		(774)	(72,265)	(34,189)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,473	-	63,063
<b>Equity at 31 December</b>		1,121,276	1,038,312	1,110,577
Accumulated comprehensive revenue and expense		1,121,276	1,038,312	1,110,577
<b>Equity at 31 December</b>		1,121,276	1,038,312	1,110,577

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.

# Kaitaia Primary School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	543,010	171,548	706,209
Accounts Receivable	8	440,555	181,000	408,018
GST Receivable		7,667	10,000	8,223
Prepayments		2,147	2,000	2,146
Inventories	9	4,247	4,000	4,325
Investments	10	200,000	200,000	-
Funds Receivable for Capital Works Projects	16	2,793	-	-
		1,200,419	568,548	1,128,921
<b>Current Liabilities</b>				
Accounts Payable	12	506,599	256,625	483,589
Provision for Cyclical Maintenance	13	63,153	20,646	34,598
Painting Contract Liability	14	18,073	17,800	31,299
Finance Lease Liability	15	20,604	16,752	13,447
Funds held for Capital Works Projects	16	236,338	-	238,838
Funds for Resource Teachers of Learning & Behaviour services		126,257	89,626	141,169
Funds held on behalf of RTLit cluster	18	5,810	3,000	4,348
		976,834	404,449	947,288
<b>Working Capital Surplus/(Deficit)</b>		223,585	164,099	181,633
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,084,824	1,016,423	1,073,193
		1,084,824	1,016,423	1,073,193
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	173,100	134,232	122,219
Painting Contract Liability	14	-	-	4,282
Finance Lease Liability	15	14,033	7,978	17,748
		187,133	142,210	144,249
<b>Net Assets</b>		1,121,276	1,038,312	1,110,577
<b>Equity</b>		1,121,276	1,038,312	1,110,577

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



Signature of Presiding Member



Signature of Principal

13-09-2023

Date:

13/09/23

Date:

PKFFN  
Audit

# Kaitaia Primary School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,929,817	1,296,034	1,494,528
Locally Raised Funds		139,707	85,530	95,466
Goods and Services Tax (net)		556	(1,777)	5,227
Payments to Employees		(1,017,760)	(954,454)	(1,074,902)
Payments to Suppliers		(842,435)	(365,310)	(402,988)
Interest Paid		(3,365)	(3,200)	(4,419)
Interest Received		8,823	3,164	2,217
Net cash from/(to) Operating Activities		215,343	59,987	115,129
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1,323	1,326	-
Purchase of Property Plant & Equipment (and Intangibles)		(149,907)	(79,999)	(147,142)
Purchase of Investments		(200,000)	(200,000)	-
Net cash from/(to) Investing Activities		(348,584)	(278,673)	(147,142)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		11,473	-	63,063
Finance Lease Payments		(5,181)	(6,465)	(31,753)
Painting contract payments		(17,508)	(17,781)	(17,034)
Funds Administered on Behalf of Third Parties		(18,742)	(291,729)	271,528
Net cash from/(to) Financing Activities		(29,958)	(315,975)	285,804
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(163,199)</b>	<b>(534,661)</b>	<b>253,791</b>
Cash and cash equivalents at the beginning of the year	7	706,209	706,209	452,418
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>543,010</b>	<b>171,548</b>	<b>706,209</b>

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.

# Kaitaia Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Kaitaia Primary 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**

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

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.



### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15.

#### ***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) 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.

### **e) 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.

### **f) 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.

### **g) 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.

#### **h) Investments**

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

#### **i) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10-40 years
Furniture and equipment	3-20 years
Information and communication technology	5-10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

#### **j) 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 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.

#### **k) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

## **l) Employee Entitlements**

### *Short-term employee entitlements*

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

## **m) 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.

## **n) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

## **o) 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.

## **p) Financial Instruments**

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

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, 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.

## **q) 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.

## **r) Budget Figures**

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

## **s) 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 Restated \$
Government Grants - Ministry of Education	2,256,934	1,296,034	2,128,949
Teachers' Salaries Grants	4,922,102	1,932,105	4,879,799
Use of Land and Buildings Grants	585,451	488,299	391,742
Other Government Grants	9,057	-	31,612
	<b>7,773,544</b>	<b>3,716,438</b>	<b>7,432,102</b>

The school has opted in to the donations scheme for this year. Total amount received was \$50,700.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual Restated \$
<b>Revenue</b>			
Donations & Bequests	84,336	22,000	38,051
Fees for Extra Curricular Activities	14,707	21,250	11,956
Trading	2,217	1,200	1,827
Fundraising & Community Grants	12,281	24,000	18,113
Other Revenue	20,803	18,100	21,920
	<b>134,344</b>	<b>86,550</b>	<b>91,867</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	35,993	35,000	27,550
Trading	5,246	5,200	3,266
Fundraising and Community Grant Costs	1,152	13,000	3,575
	<b>42,391</b>	<b>53,200</b>	<b>34,391</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>91,953</b>	<b>33,350</b>	<b>57,476</b>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual Restated \$
Curricular	593,121	80,868	543,838
Equipment Repairs	7,864	8,000	8,684
Information and Communication Technology	22,088	24,000	22,804
Library Resources	843	1,000	1,247
Employee Benefits - Salaries	5,585,021	2,556,141	5,635,159
Staff Development	2,796	10,000	63,866
Depreciation	142,928	136,770	139,110
	<b>6,354,661</b>	<b>2,816,779</b>	<b>6,414,708</b>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual Restated \$
Audit Fee	6,626	6,432	6,433
Board Fees	3,415	3,000	3,210
Board Expenses	6,551	4,000	5,060
Communication	3,479	4,200	3,505
Consumables	14,188	10,000	10,991
Other	339,028	11,700	204,489
Employee Benefits - Salaries	202,883	190,200	198,532
Insurance	3,811	4,341	4,197
Service Providers, Contractors and Consultancy	5,892	6,500	5,772
	585,873	240,373	442,189

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual Restated \$
Caretaking and Cleaning Consumables	17,608	14,700	15,649
Cyclical Maintenance Provision	79,436	25,202	9,096
Grounds	4,470	9,700	3,746
Heat, Light and Water	45,642	40,000	40,144
Rates	8,031	9,000	8,619
Repairs and Maintenance	55,238	35,200	50,155
Use of Land and Buildings	585,451	488,299	391,742
Security	4,834	2,800	2,604
Employee Benefits - Salaries	129,586	140,000	138,051
	930,296	764,901	659,806

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	543,010	171,548	506,209
Short-term Bank Deposits	-	-	200,000
Cash and cash equivalents for Statement of Cash Flows	543,010	171,548	706,209

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

Of the \$543,010 Cash and Cash Equivalents, \$236,338 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 2023 on Crown owned school buildings.

Of the \$543,010 Cash and Cash Equivalents, \$5,810 is held by the School on behalf of the RTLit cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

Of the \$543,010 Cash and Cash Equivalents, \$130,607 is held by the Group on behalf of the RTLB Service. See note 17 for details of how the funding received for the service has been spent in the year.

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	2,552	8,000	6,980
Receivables from the Ministry of Education	4,037	-	-
Interest Receivable	1,780	1,000	964
Banking Staffing Underuse	3,171	-	661
Teacher Salaries Grant Receivable	429,015	172,000	399,413
	440,555	181,000	408,018
Receivables from Exchange Transactions	4,332	9,000	7,944
Receivables from Non-Exchange Transactions	436,223	172,000	400,074
	440,555	181,000	408,018

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	2,344	2,000	1,861
School Uniforms	1,903	2,000	2,464
	4,247	4,000	4,325

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset Short-term Bank Deposits	200,000	200,000	-
<b>Total Investments</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Buildings	504,278	-	-	-	(20,891)	<b>483,387</b>
Furniture and Equipment	403,388	56,137	(2,075)	-	(55,686)	<b>401,764</b>
Information and Communication Technology	98,821	89,605	-	-	(41,520)	<b>146,906</b>
Leased Assets	44,045	8,623	-	-	(21,680)	<b>30,988</b>
Library Resources	22,661	4,165	(1,896)	-	(3,151)	<b>21,779</b>
<b>Balance at 31 December 2022</b>	<b>1,073,193</b>	<b>158,530</b>	<b>(3,971)</b>	<b>-</b>	<b>(142,928)</b>	<b>1,084,824</b>

The net carrying value of furniture and equipment held under a finance lease is \$30,988 (2021: \$44,045)

### 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 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	861,300	(377,913)	<b>483,387</b>	861,300	(357,022)	<b>504,278</b>
Furniture and Equipment	1,326,730	(924,966)	<b>401,764</b>	1,272,942	(869,554)	<b>403,388</b>
Information and Communication T	391,909	(245,003)	<b>146,906</b>	302,304	(203,483)	<b>98,821</b>
Leased Assets	87,049	(56,061)	<b>30,988</b>	100,073	(56,028)	<b>44,045</b>
Library Resources	66,248	(44,469)	<b>21,779</b>	67,564	(44,903)	<b>22,661</b>
<b>Balance at 31 December</b>	<b>2,733,236</b>	<b>(1,648,412)</b>	<b>1,084,824</b>	<b>2,604,183</b>	<b>(1,530,990)</b>	<b>1,073,193</b>

## 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	21,112	6,000	5,525
Accruals	6,626	6,625	6,433
Employee Entitlements - Salaries	466,313	208,000	436,048
Employee Entitlements - Leave Accrual	12,548	36,000	35,583
	<u>506,599</u>	<u>256,625</u>	<u>483,589</u>
Payables for Exchange Transactions	506,599	256,625	483,589
	<u>506,599</u>	<u>256,625</u>	<u>483,589</u>

The carrying value of payables approximates their fair value.

## 13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	156,817	109,752	147,721
Increase to the Provision During the Year	40,935	45,126	9,096
Other Adjustments	38,501	-	-
Provision at the End of the Year	<u>236,253</u>	<u>154,878</u>	<u>156,817</u>
Cyclical Maintenance - Current	63,153	20,646	34,598
Cyclical Maintenance - Non current	173,100	134,232	122,219
	<u>236,253</u>	<u>154,878</u>	<u>156,817</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.



#### 14. Painting Contract Liability

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	18,073	17,800	31,299
Due after one year	-	-	4,282
	<u>18,073</u>	<u>17,800</u>	<u>35,581</u>

In 2017 the Board signed an agreement with Programme Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

#### 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	22,829	16,752	23,069
Later than One Year and no Later than Five Years	14,758	7,978	24,582
Future Finance Charges	(2,950)	-	(4,601)
	<u>34,637</u>	<u>24,730</u>	<u>43,050</u>
<b>Represented by</b>			
Finance lease liability - Current	20,604	16,752	13,447
Finance lease liability - Non current	14,033	7,978	17,748
	<u>34,637</u>	<u>24,730</u>	<u>31,195</u>

## 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Shade Sail		238,838	-	(2,500)	-	236,338
Asbestos Removal		-	106,933	(109,726)	-	(2,793)
Totals		238,838	106,933	(112,226)	-	233,545

### Represented by:

Funds Held on Behalf of the Ministry of Education	236,338
Funds Receivable from the Ministry of Education	(2,793)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Water Tank		600	2,087	(2,687)	-	-
Shade Sail		(2,600)	245,738	(4,300)	-	238,838
New Classroom		-	8,618	(8,618)	-	-
Totals		(2,000)	256,443	(15,605)	-	238,838

### Represented by:

Funds Held on Behalf of the Ministry of Education	238,838
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## 17. Funds for Resource Teachers of Learning and Behaviour Services (RTLB) - Revenue in advance

Kaitia Primary School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools. .

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	141,169	129,314	102,972
<i>Revenue</i>			
Teachers' Salary Grant	2,929,055	1,500,000	2,827,620
Administration Grant	102,029	99,733	98,840
Learning Support Funding	182,437	177,482	178,008
Year 11-13 Funding	3,400	3,740	-
Travel Grant	168,904	165,104	168,904
Other Revenue	19,105	18,375	21,619
Total funds received	3,404,930	1,964,434	3,294,991
Total funds available	3,546,099	2,093,748	3,397,963
<i>Expenses</i>			
Employee Benefit - Salaries	2,929,055	1,500,000	2,827,621
Administration	132,888	140,540	104,801
Learning Support	189,428	177,482	179,336
Travel	164,121	165,400	144,020
	3,415,492	1,983,422	3,255,778
Purchase of Assets	-	-	1,016
Funds Held at Year End	130,607	110,326	141,169
<b>Current Assets</b>			
Cash at bank	130,387	-	129,639
<b>Current Liabilities</b>			
Operating Creditors	121	-	388
<b>Equity</b>	130,266		129,251

The advice confirms that the revenue and expenditure of the RTLB is revenue and expenditure of the school. This is because the school board has responsibility for the RTLB. As there is a requirement to pay back any funds not spent on RTLB services, any unspent funds will be recognised as a liability at 31 December. Previously the revenue and expenditure was excluded from the schools revenue and expenditure.

## 18. Funds for RTLit Services

Kaitaia Primary School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	4,348	3,000	-
Funds Received from MoE	16,183	16,183	15,929
Total funds received	20,531	16,183	15,929
Funds Spent on Behalf of the Cluster	14,721	16,183	11,581
<b>Funds remaining</b>	5,810	-	4,348
Funds Held at Year End	5,810	3,000	4,348

## 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.

## 20. Remuneration

### *Key management personnel compensation*

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,415	3,210
<i>Leadership Team</i>		
Remuneration	480,549	480,240
Full-time equivalent members	4	5
Total key management personnel remuneration	<u>483,964</u>	<u>483,450</u>

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (3 members) that meet quarterly and monthly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members may also have 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:

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	170-180
Benefits and Other Emoluments	5-10	5-10

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	11	9
110-120	2	1
	<u>13</u>	<u>10</u>

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

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets 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.

## 22. Commitments

### (a) Capital Commitments

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

- (a) A \$273,042 contract for a new junior shade canopy, which will be fully funded by the Ministry of Education. \$245,738 has been received to date and \$9,400 has been spent on the project to date, and
- (b) A \$109,726 contract for asbestos removal to be completed in 2023, which will be fully funded by the Ministry of Education. \$106,933 has been received to date with \$109,726 spent on the project to date.

(Capital commitments at 31 December 2021: \$273,042 for a new junior shade canopy).

## 23. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	543,010	171,548	706,209
Receivables	440,555	181,000	408,018
Investments - Term Deposits	200,000	200,000	-
Total Financial assets measured at amortised cost	1,183,565	552,548	1,114,227

### Financial liabilities measured at amortised cost

Payables	506,599	256,625	483,589
Finance Leases	34,637	24,730	31,195
Painting Contract Liability	18,073	17,800	35,581
Total Financial Liabilities Measured at Amortised Cost	559,309	299,155	550,365

## 24. Events After Balance Date

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

## 25. Comparatives

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF KAITAIA PRIMARY'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Kaitaia Primary (the School). The Auditor-General has appointed me, Stewart Russell, using the staff and resources of PKF Francis Aickin Ltd, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting.

Our audit was completed on 13 September 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 of Trustees 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 of Trustees for the financial statements**

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Edpay 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the Analysis of Variance 2022 and the Kiwisport Report on pages 25 onwards, but does not include the financial statements, and our auditor's report thereon.

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

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 (Revised): *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.



Stewart Russell  
PKF Francis Aickin Ltd  
On behalf of the Auditor-General  
Kaitia, New Zealand

	<div style="text-align: center;"> <h1 style="margin: 0;">Kaitaia Primary School</h1> <p style="margin: 0;">Kia Ngawari (Be Understanding)</p> </div>		
Email: <a href="mailto:kaitaiaps@xtra.co.nz">kaitaiaps@xtra.co.nz</a>	Church Road - Kaitaia	Office Phone: 09 408-0228	Office Fax: 09 408-2361

## KiwiSport Funding Report 2022

**Funding allocated: \$5062 incl. GST**

**Targeted spending included:**

**Sports equipment \$7820.78, Kaitaia United Football Club fees \$910, Community Pool Hireage \$1819.87, Buses to sporting events \$1300 & gymnastics \$751**

**Total = \$12601.65 incl. GST**

**All of the items listed above were necessary to enable us to train our children and get more of them into organised sports. Although the cost is clearly significant, we believe that the rewards/benefits our children get out of these opportunities is worth so much more.**

**The staff and children of Kaitaia Primary School would like to thank all those involved in making this new fund available. We live in an area where opportunities for children are not taken by many families simply because the cost of such opportunities is beyond the family's means. With this support however, a want, a need and a hope has now become a reality for many more children from our school.**

**Nga mihi**



**Brendon Morrissey  
Principal**

**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:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	Board and senior management respond as quickly and as practicably as possible to reduce stressors or manage / adapt a work environment proactively to maximise student and staff wellbeing.e.g. reducing class sizes through Bulk Grant and employing a fulltime Teacher Aide in each teaching space.
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	To ensure that all employees and applicants for positions are given fair and equitable treatment according to their skills, qualifications, abilities and aptitude without regard to peripheral or irrelevant factors.  Jobs, teaching and leadership positions are advertised on multiple platforms to attract as wide a range of applicants as possible.
How do you practise impartial selection of suitably qualified persons for appointment?	All applicants are shortlisted individually by a panel made up of key stakeholders for the position and the Board. Job description is formed well prior to advertising. Applications are then ranked according to suitability by the whole panel using criteria from the job description. The top 3-4 applicants are interviewed and ranked again by the panel for a final decision.
How are you recognising,  The aims and aspirations of Maori,  The employment requirements of Maori, and  Greater involvement of Maori in the Education service?	The school emphasizes our KPS Effective Teacher's Profile criteria; Mana Whenua, Mana Ukaipo, Mana Whānau, Mana Tangata and Mana Tu to ensure that the needs of Māori people (Staff and students) physically, spiritually and emotionally are met onsite.
How have you enhanced the abilities of individual employees?	Some staff members have taken up the opportunity to learn Te Reo Māori through Te Hiku Okoro, Te Whare Wananga o Awanuiārangi courses, REAP or through our work on Te Hurihanganui. We have enabled Teacher Aides to become LATs and we have a number of teacher Aides now undertaking Teacher training. Teacher Aides encouraged to apply for MOE PLD opportunities. Caretaker and assistant attending a two day seminar as well.
How are you recognising the employment requirements of women?	The KPS staff are predominantly female, hence they get the preponderance of the say and decision making.
How are you recognising the employment requirements of persons with disabilities?	KPS has from time to time employed persons with special abilities for various roles and positions as their skills were required at the time or the school provided training to meet their needs.

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

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



# 2022 ANALYSIS OF VARIANCE

*Charter Target Achievement  
Summary at Kaitaia Primary  
School in 2022*

## **Year One Overall Numbers:**

**30 students were assessed in Writing in February and again in November**

**18/30 students made 0 sub-levels of shift in 2022 = 60.0%**

**12/30 students made 1 sub-level of shift in 2022 = 40.0%**

## **Overall Accelerated Progress**

**0/30 students in Y1 made accelerated progress in Writing in 2022**

**Note: Accelerated progress = 2 or more sub-levels of shift in one year.**

## **Overall Achievement Levels**

### **February 2022**

**3/30 At/Above in Writing = 10.0%**

### **November Levels**

**14/30 At/Above in Writing = 46.7%**

## **Charter Targets in Writing 2022**

**To move at least 50% of students up by 1 sub level or more.**

**Result = 12/30 = 40.0%**

**Variance = -10%**

## **Year Two Overall Numbers:**

**47 students were assessed in Writing in February and again in November**

**14/47 made 0 sub-levels of shift in Writing in 2022 = 29.8%**

**26/47 made 1 sub-level of shift in Writing in 2022 = 55.3%**

**7/47 made 2 or more sub-levels of shift in Writing in 2022 = 14.9%**

### **Overall Accelerated Progress**

**7/47 students in Y2 made accelerated progress in Writing = 14.9%**

**Note: Accelerated progress = 2 or more sub-levels of shift in one year.**

### **Overall Achievement Levels**

#### **February 2022**

**2/47 At/Above in Writing = 4.3%**

#### **November Levels**

**13/47 At/Above in Writing = 27.7%**

### **Charter Targets in Writing 2022**

**To move at least 50% up by 1 sub-level or more in Writing.**

**Result = 33/47 = 70.2%**

**Variance = +20.2%**

**To move at least 10% up by 2 sub-levels or more in Writing.**

**Result = 7/47 = 14.9%**

**Variance = +4.9%**



## **Year Three Overall Numbers:**

**39 students were assessed in Writing in February and again in November**

**14/39 students made 0 sub-levels of shift in Writing in 2022 = 35.9%**

**25/39 students made 1 sub-level of shift in Writing in 2022 = 64.1%**

**3/39 students made 2 or more sub-levels of shift in Writing in 2022 = 7.7%**

### **Overall Accelerated Progress**

**3/39 students in Y3 made accelerated progress in Writing = 7.7%**

**Note: Accelerated progress = 2 or more sub-levels of shift in one year.**

### **Overall Achievement Levels**

#### **February 2022**

**1/39 At/Above in Writing = 2.6%**

#### **November Levels**

**8/39 At/Above in Writing = 20.5%**

### **Charter Targets in Writing 2022**

**To move at least 70% up by 1 sub-level or more in Writing.**

**Result = 28/39 = 71.8%**

**Variance = +1.8%**

**To move at least 30% up by 2 sub-levels or more in Writing.**

**Result = 3/39 = 7.7%**

**Variance = -22.3%**

## Year Four Overall Numbers:

47 students were assessed in Writing in February and again in November

14/47 students made no sub-levels of shift in Writing in 2022 = 29.8%

24/47 students made one sub-level of shift in Writing in 2022 = 51.1%

9/47 students made 2 or more sub-levels of shift in Writing in 2022 = 19.1%

### Overall Accelerated Progress

9/47 students in Y4 made accelerated progress in Writing = 19.1%

Note: Accelerated progress = 2 or more sub-levels of shift in one year.

### Overall Achievement Levels

#### February 2022

8/47 At/Above in Writing = 17.0%

#### November Levels

18/47 At/Above in Writing = 38.3%

### Charter Targets in Writing 2022

**To move at least 70% up by 1 sub-level or more in Writing.**

Result = 33/47 = 70.2%

Variance = +0.2%

**To move at least 30% up by 2 sub-levels or more in Writing.**

Result = 9/47 = 19.1%

Variance = -10.9%

## **Year Five Overall Numbers:**

**42 students, were assessed in Writing in February and again in November**

**17/42 students made no sub-levels of shift in Writing in 2022 = 40.5%**

**21/42 students made one sub-level of shift in Writing in 2022 = 50.0%**

**4/42 students made 2 or more sub-levels of shift in Writing in 2022 = 9.5%**

### **Overall Accelerated Progress**

**4/42 students in Y5 made accelerated progress in Writing = 9.5%**

**Note: Accelerated progress = 2 or more sub-levels of shift in one year.**

### **Overall Achievement Levels**

#### **February 2022**

**16/42 At/Above in Writing = 38.1%**

#### **November Levels**

**21/42 At/Above in Writing = 50.0%**

### **Charter Targets in Writing 2022**

**To move at least 70% up by 1 sub-level or more in Writing.**

**Result = 25/42 = 59.5%**

**Variance = -10.5%**

**To move at least 30% up by 2 sub-levels or more in Writing.**

**Result = 4/42 = 9.5%**

**Variance = -20.5%**

## **Year Six Overall Numbers:**

**45 students were assessed in Writing in February and again in November**

**13/45 students made no sub-levels of progress in Writing in 2022 = 28.9%**

**21/45 students made one sub-level of progress in Writing in 2022 = 46.7%**

**11/45 students made 2 or more sub-levels of progress in Writing in 2022 = 24.4%**

### **Overall Accelerated Progress**

**11/45 students in Y6 made accelerated progress in Writing = 24.4%**

**Note: Accelerated progress = 2 or more sub-levels of shift in one year.**

### **Overall Achievement Levels**

#### **February 2022**

**5/45 At/Above in Writing = 11.1%**

#### **November Levels**

**11/45 At/Above in Writing = 24.4%**

### **Charter Targets in Writing 2022**

**To move at least 70% up by 1 sub-level or more in Writing.**

**Result = 32/45 = 71.1%**

**Variance = +1.1%**

**To move at least 30% up by 2 sub-levels or more in Writing.**

**Result = 11/45 = 24.4%**

**Variance = -5.6%**

## **Whole School Overall Numbers:**

250 students were assessed in Writing in February and again in November

90/250 students made 0 sub-levels progress in Writing = **36.0%**

55/138 Boys made 0 sub-levels progress in Writing = **39.9%**

35/112 Girls made 0 sub-levels progress in Writing = **31.3%**

77/215 Maori students made 0 sub-levels progress = **35.8%**

125/250 students made 1 sub-level of progress in Writing = **50.0%**

65/138 Boys made 0 sub-levels progress in Writing = **47.1%**

60/112 Girls made 0 sub-levels progress in Writing = **53.6%**

109/215 Maori students made 0 sub-levels progress = **50.7%**

34/250 made 2 or more sub-levels progress in Writing = **13.6%**

18/138 Boys made 0 sub-levels progress in Writing = **13.0%**

17/112 Girls made 0 sub-levels progress in Writing = **15.2%**

29/215 Maori students made 0 sub-levels progress = **13.5%**

So overall, **13.6%** of our students made accelerated progress in Writing in 2022.

## **Overall Achievement Levels**

### **February 2022**

25/250 At/Above in Writing = **10.0%**

### **November Levels**

87/250 At/Above in Writing = **34.8%**

## Year One Overall Numbers:

30 students were assessed in Mathematics in February and again in November

26/30 students made 0 sub-levels of shift in 2022 = 86.7%

4/30 students made 1 sub-level of shift in 2022 = 13.3%

0/30 students in Y1 made 2 sub-levels of shift in 2022 = 0%

## Overall Accelerated Progress

0/30 students in Y1 made accelerated progress in Mathematics in 2022 = 0%

Note: Accelerated progress = 2 or more sub-levels of shift in one year.

## Overall Achievement Levels

### February 2022

4/30 At/Above in Mathematics = 13.3%

### November Levels

6/30 At/Above in Mathematics = 20.0%

## Charter Targets in Mathematics 2022

To move at least **50%** of students up by **1** sub level or more.

Result = 4/30 = 13.3%

Variance = -36.7%

## **Year Two Overall Numbers:**

45 students were assessed in Mathematics in February and again in November

14/45 made 0 sub-levels of shift in Mathematics in 2022 = 31.1%

24/45 made 1 sub-level of shift in Mathematics in 2022 = 53.3%

7/45 made 2 or more sub-levels of shift in Mathematics in 2022 = 15.6%

### **Overall Accelerated Progress**

7/45 students in Y2 made accelerated progress in Mathematics = 15.6%

Note: Accelerated progress = 2 or more sub-levels of shift in one year.

### **Overall Achievement Levels**

#### **February 2022**

3/45 At/Above in Mathematics = 6.7%

#### **November Levels**

23/45 At/Above in Mathematics = 51.1%

### **Charter Targets in Mathematics 2022**

**To move at least 50% up by 1 sub-level or more in Mathematics.**

Result = 31/45 = 68.9%

Variance = +18.9%

**To move at least 10% up by 2 sub-levels or more in Mathematics.**

Result = 7/45 = 15.6%

Variance = +5.6%

## **Year Three Overall Numbers:**

40 students were assessed in Mathematics in February and again in November

21/40 students made 0 sub-levels of shift in Mathematics in 2022 = 52.5%

12/40 students made 1 sub-level of shift in Mathematics in 2022 = 30.0%

7/40 students made 2 or more sub-levels of shift in Mathematics in 2022 = 17.5%

### **Overall Accelerated Progress**

7/40 students in Y3 made accelerated progress in Mathematics = 17.5%

Note: Accelerated progress = 2 or more sub-levels of shift in one year.

### **Overall Achievement Levels**

#### **February 2022**

4/40 At/Above in Mathematics = 10.0%

#### **November Levels**

12/40 At/Above in Mathematics = 30.0%

### **Charter Targets in Mathematics 2022**

**To move at least 70% up by 1 sub-level or more in Mathematics.**

Result = 19/40 = 47.5%

Variance = -22.5%

**To move at least 30% up by 2 sub-levels or more in Mathematics.**

Result = 7/40 = 17.5%

Variance = -12.5%



## **Year Four Overall Numbers:**

**47 students were assessed in Mathematics in February and again in November**

**22/47 students made no sub-levels of shift in Mathematics in 2022 = 46.8%**

**17/47 students made one sub-level of shift in Mathematics in 2022 = 36.2%**

**8/47 students made 2 or more sub-levels of shift in Mathematics in 2022 = 17.0%**

### **Overall Accelerated Progress**

**8/47 students in Y4 made accelerated progress in Mathematics = 17.0%**

**Note: Accelerated progress = 2 or more sub-levels of shift in one year.**

### **Overall Achievement Levels**

#### **February 2022**

**4/47 At/Above in Mathematics = 8.5%**

#### **November Levels**

**18/47 At/Above in Mathematics = 38.3%**

### **Charter Targets in mathematics 2022**

**To move at least 70% up by 1 sub-level or more in Mathematics.**

**Result = 25/47 = 53.2%**

**Variance = -16.8%**

**To move at least 30% up by 2 sub-levels or more in Mathematics.**

**Result = 8/47 = 17.0%**

**Variance = -13.0%**

## **Year Five Overall Numbers:**

**42 students, were assessed in Mathematics in February and again in November**

**21/42 students made no sub-levels of shift in Mathematics in 2022 = 50.0%**

**11/42 students made one sub-level of shift in Mathematics in 2022 = 26.2%**

**10/42 students made 2 or more sub-levels of shift in Mathematics in 2022 = 23.8%**

### **Overall Accelerated Progress**

**10/42 students in Y5 made accelerated progress in Mathematics = 23.8%**

**Note: Accelerated progress = 2 or more sub-levels of shift in one year.**

### **Overall Achievement Levels**

#### **February 2022**

**7/42 At/Above in Mathematics = 16.7%**

#### **November Levels**

**10/42 At/Above in Mathematics = 23.8%**

### **Charter Targets in Mathematics 2022**

**To move at least 70% up by 1 sub-level or more in Mathematics.**

**Result = 21/42 = 50.0%**

**Variance = -20.0%**

**To move at least 30% up by 2 sub-levels or more in Mathematics.**

**Result = 10/42 = 23.8%**

**Variance = -6.2%**

## **Year Six Overall Numbers:**

**47 students were assessed in Mathematics in February and again in November**

**15/47 students made no sub-levels of progress in Mathematics in 2022 = 31.9%**

**22/47 students made one sub-level of progress in Mathematics in 2022 = 46.8%**

**10/47 students made 2 or more sub-levels of progress in Mathematics in 2022 = 21.3%**

### **Overall Accelerated Progress**

**10/47 students in Y6 made accelerated progress in Mathematics = 21.3%**

**Note: Accelerated progress = 2 or more sub-levels of shift in one year.**

### **Overall Achievement Levels**

#### **February 2022**

**13/47 At/Above in Mathematics = 27.7%**

#### **November Levels**

**17/45 At/Above in Mathematics = 36.2%**

### **Charter Targets in Mathematics 2022**

**To move at least 70% up by 1 sub-level or more in Mathematics.**

**Result = 32/47 = 68.1%**

**Variance = -1.9%**

**To move at least 30% up by 2 sub-levels or more in Mathematics.**

**Result = 10/47 = 21.3%**

**Variance = -8.7%**

## Whole School Overall Numbers:

251 students were assessed in Mathematics in February and again in November

119/251 students made 0 sub-levels progress in Mathematics = **47.4%**

71/141 Boys made 0 sub-levels progress in Mathematics = **50.4%**

48/110 Girls made 0 sub-levels progress in Mathematics = **43.6%**

102/216 Maori students made 0 sub-levels progress in Mathematics = **47.2%**

90/251 students made 1 sub-level of progress in Mathematics = **35.9%**

44/141 Boys made 0 sub-levels progress in Mathematics = **31.2%**

46/110 Girls made 0 sub-levels progress in Mathematics = **41.8%**

77/216 Maori students made 0 sub-levels progress in Mathematics = **35.6%**

42/251 made 2 or more sub-levels progress in Mathematics = **16.7%**

26/141 Boys made 0 sub-levels progress in Mathematics = **18.4%**

16/110 Girls made 0 sub-levels progress in Mathematics = **14.5%**

37/216 Maori students made 0 sub-levels progress in Mathematics = **17.1%**

So overall, **16.7%** of our students made accelerated progress in Mathematics in 2022.

## Overall Achievement Levels

### February 2022

25/250 At/Above in Mathematics = **10.0%**

### November Levels

87/250 At/Above in Mathematics = **34.8%**

## Whole School Results in Literacy and Mathematics

November 2022

### Reading (November 2022 “Best Fit” Levels)

<b>Above</b>	<b>17.8%</b>
<b>At</b>	<b>22.9%</b>
<b>Below</b>	<b>24.7%</b>
<b>Well Below</b>	<b>34.6%</b>

### Writing (November 2022 “Best Fit” Levels)

<b>Above</b>	<b>5.1%</b>
<b>At</b>	<b>22.5%</b>
<b>Below</b>	<b>35.6%</b>
<b>Well Below</b>	<b>36.8%</b>

### Mathematics (November 2022 “Best Fit” Levels)

<b>Above</b>	<b>6.3%</b>
<b>At</b>	<b>24.4%</b>
<b>Below</b>	<b>38.4%</b>
<b>Well Below</b>	<b>30.9%</b>

**Junior Language Budget = \$11500**

**Major purchase items for 2022:**

**Quick 60 programme delivery = \$10 000**

**Wendy Pye Publishing Decodable books = \$1721.74**

**Senior Language Budget = \$11000**

**Major purchase items for 2022:**

**Quick 60 programme delivery = \$10 000**

**The Learning Staircase licences = \$910.55**

**Junior Maths Budget—\$3000**

**Major purchase items for 2022:**

**Prime Maths initial set-up—\$1982.00**

**Prime Maths equipment—\$1402.60**

**Senior Maths Budget = \$7000**

**Major purchase items for 2022:**

**Prime Maths initial set-up—\$3964.17**

**Prime Maths equipment—\$3461.54**



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## Whole Curriculum Focus in 2022

Over the past six years, we have been consulting with our community and have developed a localised curriculum with students and whanau and their aspirations for educational achievement at the centre of this plan. We call this a curriculum of care - care for the social, emotional and learning needs of all students and their whanau. We call our localised curriculum "Learning for Keeps" led and influenced by core principles and practices of Manaakitanga, Aroha, Ngawari, Awhi, Whanaungatanga and Ako. The values of MANAWA to us. The local Iwi and community supported us to develop a KPS Student Graduate Profile: key components of which are Tu Tangata - knowledge of self and strong self identity, Tu Kaha - confidence and independence, Tu Maia - humility, Tu Auaha - creativity, Tu Hononga - connected to their worlds. Students need to know that they can and have capabilities. Students self assessed themselves against these capabilities for the mid year reporting cycle.

In addition the school - with the community - have built an Effective Teacher profile for KPS. Mana Tu - the autonomy and independence of the teacher to act on student needs, Mana Whanau - the capacity of the teacher to work in partnership with family, Mana Tangata - the strength of the teacher/ student relationship to achieve positive outcomes, Mana Whenua - the ability to use powerful, local knowledge and contexts to progress learning outcomes and Mana Ukaipo - the ability to utilise the strength of the local iwi, hapu and people to progress learning in classrooms. This means that teachers must start with the student and whanau to begin planning for learning progress in their classrooms and acknowledge the agency of the child, rather than deficit theorising. The local curriculum has been further supported by data gathered through a series of in class visits and observations, feedback from students about their learning, analysis of patterns of progress from student achievement data, regular meetings with teachers to review and set on-going teaching and learning goals, discussion and feedback on teaching and learning goals and moves to put parents in equal learning partnerships with their children's teachers.

Over the past three years student achievement patterns show that our student's learning rates of progress are still being affected by Covid-19. Individual student data generated this year in writing shows little differentiation in achievement shifts between genders. Maori remain over represented in those students Well Below expected curriculum level or one sub-level below expected curriculum level for their year group.

2023 will see the continuation of the nationwide "curriculum refresh". All schools will be looking to de-clutter their curriculum and refine it to become a guaranteed curriculum. This is going to mean a chopping back of what is taught in class. It will mean that every classroom teacher will have a list of "must do's" to deliver to their tamariki each day. There will be more time spent growing number knowledge and less time spent on having numerous strategies to solve a problem. All in all, it will be a bit like going back in time in some subject areas, and bringing back the teaching practice that worked for our children year in, year out. I look forward to designing this with our current teaching staff.

B. Morrissey