

KAITAIA PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1026

Principal: Brendon Morrissey

School Address: 5 Church Road, Kaitaia

School Postal Address: 5 Church Road, Kaitaia 0410

School Phone: 09 408 0228

School Email: office@kaitaiaprimarieschool.nz

Accountant / Service Provider: Ask Accounting Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Ian Kaihe-Wetting	Presiding member	Elected	Sept-25
Delwynne Stevenson	Acting Principal		Jan-24
Brendon Morrissey	Principal		
Melanie Burger	Parent Rep	Elected	Sept-25
Riana Wihongi	Parent Rep	Elected	Sept-25
Tui Matthews	Parent Rep	Elected	Sept-25
Te Waru Popata	Parent Rep	Elected	Sept-25
Chantal Drewet	Minutes Secretary		Sept-25
Martha Popata	Staff Representative	Elected	Sept-25



KAITAIA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Independent Auditor's Report



Kaitaia Primary School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

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

Ian Fraihel-Wetting
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

3 June 2025
Date:

Brendon Lee Morrissey
Full Name of Principal

B. L. Morrissey
Signature of Principal

3 June 2025
Date:



Kaitaia Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	5,138,378	2,149,742	4,628,793
Government Grants - Resource Teachers: Learning and Behaviour	4	3,801,063	2,005,084	3,654,525
Locally Raised Funds	3	74,798	81,285	104,876
Interest		30,316	18,000	25,986
Other Revenue		1,533	-	-
Total Revenue		9,046,088	4,254,111	8,414,180
Expense				
Locally Raised Funds	3	39,319	41,300	43,425
Learning Resources	5	3,129,172	813,419	2,999,128
Administration	6	693,137	474,814	569,005
Resource Teachers: Learning and Behaviour	4	3,844,734	2,035,886	3,700,163
Interest		2,944	1,340	2,943
Property	7	1,481,542	942,827	986,075
Loss on Disposal of Property, Plant and Equipment		1,687	-	2,303
Total Expense		9,192,535	4,309,586	8,303,042
Net Surplus / (Deficit) for the year		(146,447)	(55,475)	111,138
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(146,447)	(55,475)	111,138

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,284,027	1,284,027	1,121,276
Total comprehensive revenue and expense for the year		(146,447)	(55,475)	111,138
Contribution - Furniture and Equipment Grant		-	-	51,613
Equity at 31 December		1,137,580	1,228,552	1,284,027
Accumulated comprehensive revenue and expense		1,137,580	1,228,552	1,284,027
Equity at 31 December		1,137,580	1,228,552	1,284,027

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	657,953	376,102	336,114
Accounts Receivable	9	518,524	448,000	446,215
GST Receivable		39,099	-	24,211
Prepayments		4,353	-	9,650
Inventories	10	2,060	2,400	1,923
Investments		-	200,000	200,000
Funds Receivable for Capital Works Projects	18	-	-	1,345
		1,221,989	1,026,502	1,019,458
Current Liabilities				
Accounts Payable	13	751,934	567,000	555,797
Borrowings	14	50,106	50,106	129,738
Revenue Received in Advance	15	13,091	37,000	39,211
Provision for Cyclical Maintenance	16	4,615	-	4,583
Finance Lease Liability	17	14,162	12,188	24,459
Funds held for Capital Works Projects	18	181,388	-	-
Funds for Resource Teachers of Learning & Behaviour services		54,034	80,000	84,969
		1,069,330	746,294	838,757
Working Capital Surplus/(Deficit)		152,659	280,208	180,701
Non-current Assets				
Property, Plant and Equipment	12	1,114,417	1,057,145	1,141,670
		1,114,417	1,057,145	1,141,670
Non-current Liabilities				
Borrowings	14	58,092	-	-
Provision for Cyclical Maintenance	16	50,752	46,163	21,680
Finance Lease Liability	17	20,652	62,638	16,664
		129,496	108,801	38,344
Net Assets		1,137,580	1,228,552	1,284,027
Equity		1,137,580	1,228,552	1,284,027

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



Kaitaia Primary School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,948,996	1,616,754	2,419,652
Locally Raised Funds		48,777	90,765	116,207
Goods and Services Tax (net)		(14,888)	24,211	(16,544)
Payments to Employees		(1,234,185)	(1,027,245)	(997,760)
Payments to Suppliers		(694,338)	(568,303)	(1,323,062)
Interest Paid		(2,944)	(1,340)	(2,943)
Interest Received		33,012	17,696	25,070
Net cash from/(to) Operating Activities		84,430	152,538	220,620
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		11,268	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(123,867)	(161,982)	(186,793)
Proceeds from Sale of Investments		200,000	-	-
Net cash from/(to) Investing Activities		87,401	(161,982)	(186,793)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	51,613
Contributions from Ministry of Education		1,345	-	-
Distributions to Ministry of Education		181,388	-	-
Finance Lease Payments		(32,725)	132,685	(18,093)
Funds Administered on Behalf of Other Parties		-	(83,253)	(274,243)
Net cash from/(to) Financing Activities		150,008	49,432	(240,723)
Net increase/(decrease) in cash and cash equivalents		321,839	39,988	(206,896)
Cash and cash equivalents at the beginning of the year	8	336,114	336,114	543,010
Cash and cash equivalents at the end of the year	8	657,953	376,102	336,114

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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



Kaitaia Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

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 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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 17.

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

g) 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.



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 material.

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	10-15 years
Information and Communication Technology	3-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

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 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.

m) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

n) 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.

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 and accounts receivable. 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.

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.

q) 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,703,493	1,082,637	1,579,876
Teachers' Salaries Grants	2,038,025	432,105	2,028,426
Use of Land and Buildings Grants	989,139	600,000	695,012
Ka Ora, Ka Ako - Healthy School Lunches Programme	389,185	-	298,384
Other Government Grants	18,536	35,000	27,095
	<u>5,138,378</u>	<u>2,149,742</u>	<u>4,628,793</u>

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	22,482	27,500	40,684
Fees for Extra Curricular Activities	17,332	16,160	13,951
Trading	565	100	1,830
Fundraising and Community Grants	15,408	18,000	25,399
Other Revenue	19,011	19,525	23,012
	<u>74,798</u>	<u>81,285</u>	<u>104,876</u>
Expense			
Extra Curricular Activities Costs	31,918	31,800	30,441
Trading	3,470	3,500	4,743
Fundraising and Community Grant Costs	3,931	6,000	8,241
	<u>39,319</u>	<u>41,300</u>	<u>43,425</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>35,479</u>	<u>39,985</u>	<u>61,451</u>

4. Resource Teachers: Learning and Behaviour Services Revenue and Expense

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers for Learning Behaviour to its group of schools.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Teachers' Salary Grant	3,256,502	1,500,000	3,149,394
Administration Grant	108,504	108,503	104,835
Learning Support Funding	198,461	198,460	192,134
Year 11-13 Funding	5,262	3,000	4,179
Travel Grant	179,840	179,841	173,549
Other Revenue	52,494	15,280	30,434
	3,801,063	2,005,084	3,654,525
Revenue received in advance			130,607
Revenue recognised	3,801,063	2,005,084	3,785,132
Expense			
Employee Benefit - Salaries	3,271,502	1,500,000	3,149,394
Administration	135,314	138,600	160,131
Learning Support	196,648	198,460	192,534
Year 11-13	3,445	4,500	4,371
Travel	185,002	176,000	174,902
Other Expenses	52,823	18,326	18,831
Total Expense	3,844,734	2,035,886	3,700,163
<i>Surplus/ (Deficit) for the year - RTLB Service</i>	(43,671)	(30,802)	84,969

5. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	47,169	(457,325)	74,588
Information and Communication Technology	23,771	22,000	24,183
Employee Benefits - Salaries	2,884,028	1,081,219	2,738,245
Staff Development	6,828	12,000	2,880
Depreciation	160,856	147,525	152,223
Other Learning Resources	6,520	8,000	7,009
	3,129,172	813,419	2,999,128

6. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	7,485	7,000	6,824
Board Fees and Expenses	8,353	7,200	6,356
Other Administration Expenses	29,185	23,550	(274,111)
Employee Benefits - Salaries	247,576	233,000	222,083
Insurance	5,233	5,230	5,193
Service Providers, Contractors and Consultancy	6,120	6,120	5,892
Ka Ora, Ka Ako - Healthy School Lunches Programme	389,185	192,714	596,768
	693,137	474,814	569,005



7. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	20,175	16,500	17,213
Cyclical Maintenance	166,446	41,567	2,892
Heat, Light and Water	35,545	39,000	35,374
Rates	8,138	8,000	7,595
Repairs and Maintenance	96,969	73,160	81,084
Use of Land and Buildings	989,139	600,000	695,012
Employee Benefits - Salaries	145,491	145,000	126,143
Other Property Expenses	19,639	19,600	20,762
	<u>1,481,542</u>	<u>942,827</u>	<u>986,075</u>

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

8. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	657,953	376,102	336,114
Cash and cash equivalents for Statement of Cash Flows	<u>657,953</u>	<u>376,102</u>	<u>336,114</u>

Of the \$657,953 Cash and Cash Equivalents, \$181,388 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 2025 on Crown owned school buildings.

Of the \$657,953 Cash and Cash Equivalents, \$13,091 of Revenue Received in Advance is held by the School, as disclosed in note 15.

9. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	3,150	15,000	20,727
Receivables from the Ministry of Education	4,047	-	-
Interest Receivable	-	3,000	2,696
Teacher Salaries Grant Receivable	511,327	430,000	422,792
	<u>518,524</u>	<u>448,000</u>	<u>446,215</u>
Receivables from Exchange Transactions	3,150	18,000	23,423
Receivables from Non-Exchange Transactions	515,374	430,000	422,792
	<u>518,524</u>	<u>448,000</u>	<u>446,215</u>

10. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	1,584	1,500	1,538
School Uniforms	476	900	385
	<u>2,060</u>	<u>2,400</u>	<u>1,923</u>



11. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	-	200,000	200,000
Total Investments	-	200,000	200,000

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Buildings	462,495	-	-	-	(20,891)	441,604
Furniture and Equipment	508,655	117,562	(11,080)	-	(68,499)	546,638
Information and Communication Technology	115,882	1,795	-	-	(46,132)	71,545
Leased Assets	33,665	22,691	-	-	(22,383)	33,973
Library Resources	20,973	4,510	(1,875)	-	(2,951)	20,657
	1,141,670	146,558	(12,955)	-	(160,856)	1,114,417

The net carrying value of furniture and equipment held under a finance lease is \$33,973 (2023: \$33,665).

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	861,300	(419,696)	441,604	861,300	(398,805)	462,495
Furniture and Equipment	1,596,576	(1,049,938)	546,638	1,490,282	(981,627)	508,655
Information and Communication Technology	413,078	(341,533)	71,545	411,283	(295,401)	115,882
Leased Assets	101,561	(67,588)	33,973	98,982	(65,317)	33,665
Library Resources	63,711	(43,054)	20,657	65,013	(44,040)	20,973
	3,036,226	(1,921,809)	1,114,417	2,926,860	(1,785,190)	1,141,670

13. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	148,097	20,000	16,049
Accruals	6,507	7,000	6,825
Employee Entitlements - Salaries	569,224	515,000	509,702
Employee Entitlements - Leave Accrual	28,106	25,000	23,221
	751,934	567,000	555,797
Payables for Exchange Transactions	751,934	567,000	555,797
	751,934	567,000	555,797

The carrying value of payables approximates their fair value.



14. Borrowings

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Painting Contract due within one year	50,106	50,106	129,738
	<u>50,106</u>	<u>50,106</u>	<u>129,738</u>
Painting Contract due after one year	58,092	-	-
	<u>58,092</u>	<u>-</u>	<u>-</u>

In 2023, the Board signed an agreement with Carus Group Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2024, 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. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	7,398	-	5,963
Other revenue in Advance	5,693	37,000	33,247
	<u>13,091</u>	<u>37,000</u>	<u>39,210</u>

16. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	26,263	21,680	236,253
Increase to the Provision During the Year	166,446	41,567	9,996
Other Adjustments	(137,342)	(17,084)	(219,986)
	<u>55,367</u>	<u>46,163</u>	<u>26,263</u>
Provision at the End of the Year			
Cyclical Maintenance - Current	4,615	-	4,583
Cyclical Maintenance - Non current	50,752	46,163	21,680
	<u>55,367</u>	<u>46,163</u>	<u>26,263</u>

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

17. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	16,367	12,188	26,989
Later than One Year and no Later than Five Years	22,827	62,638	17,799
Future Finance Charges	(4,380)	-	(3,665)
	<u>34,814</u>	<u>74,826</u>	<u>41,123</u>
Represented by			
Finance lease liability - Current	14,162	12,188	24,459
Finance lease liability - Non current	20,652	62,638	16,664
	<u>34,814</u>	<u>74,826</u>	<u>41,123</u>



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 projects is included under cash and cash equivalents in note 8.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE LSPM Modifications - Project Number 239042	(95)	-	95	-	-
MOE Junior Concrete/Pool Works - PN 243506	(1,250)	50,002	(48,752)	-	-
MOE Replace Failed Path/Retaining Wall - PN 249296	-	54,000	(2,600)	-	51,400
MOE Covered Outdoor Learning Area - PN 239284	-	340,470	(217,976)	-	122,494
MOE Drainage Jnr School - Project Number 249297	-	30,563	(23,069)	-	7,494
Totals	(1,345)	475,035	(292,302)	-	181,388

Represented by:

Funds Held on Behalf of the Ministry of Education	181,388
Funds Receivable from the Ministry of Education	-

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Shade Sail Project - PN 223086	236,338	77,304	(319,441)	5,799	-
LSPM Modifications - PN 239042	-	40,050	(40,145)	-	(95)
Junior Concrete/Pool Works - PN 243506	-	-	(1,250)	-	(1,250)
Electrical Works - PN 239280	-	19,445	(19,445)	-	-
Gutter/Roofing Works - PN 239281	-	43,681	(43,681)	-	-
Fire Alarm - PN 242317	-	5,640	(5,640)	-	-
Room 17 Blomfield Refurbishment - PN 237188	-	66,114	(66,114)	-	-
Asbestos Removal - PN 237188	(2,793)	2,793	-	-	-
Totals	233,545	255,027	(495,716)	5,799	(1,345)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(1,345)

19. Funds Held on Behalf of RTLit Cluster

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	7,747	-	5,810
Funds Received from MOE	17,211	17,211	16,629
Total funds received	24,958	17,211	22,439
Funds Spent on Behalf of the Cluster	17,559	-	14,692
Funds remaining	7,399	17,211	7,747
Funds Held at Year End	7,399	17,211	7,747



20. Related Party Transactions

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

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

21. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,085	2,760
<i>Leadership Team</i>		
Remuneration	565,772	530,852
Full-time equivalent members	4	4
Total key management personnel remuneration	569,857	533,612

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that meet bi-monthly 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	170-180
Benefits and Other Emoluments	5-10	-

Principal 2

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	45,413
Benefits and Other Emoluments	-	0-1

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	25	18
110-120	8	7
120-130	3	2
160-170	1	0
	37	27

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



22. Compensation and Other Benefits Upon Leaving

No compensation or other benefits were paid to persons upon leaving.

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

24. Commitments

(a) Capital Commitments

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

Contract Name	2024 Capital Commitment
	\$
Replace Failed Path	57,400
Covered Outdoor Learning Area	160,324
Drainage Jnr School	10,901
Total	<u>228,625</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 18.



25. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	657,953	376,102	336,114
Receivables	518,524	448,000	446,215
Investments - Term Deposits	-	200,000	200,000
Total financial assets measured at amortised cost	<u>1,176,477</u>	<u>1,024,102</u>	<u>982,329</u>

Financial liabilities measured at amortised cost

Payables	751,934	567,000	555,797
Borrowings - Loans	58,092	-	-
Finance Leases	34,814	74,826	41,123
Total financial liabilities measured at amortised cost	<u>844,840</u>	<u>641,826</u>	<u>596,920</u>

26. Events After Balance Date

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

27. 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 SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Kaitaia Primary 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 18, that comprise the *statement of financial position* as at 31 December 2024, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity* and *statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

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

Our audit was completed on 3 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

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

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 19 to 39, 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

MOE FUNDING

KiwiSport

Expenditure for 2024:

Sports teams \$1,539.13.00

Buses to sporting events \$2,339.13

Resources and R&M \$7,698.99

Total = \$11,577.25 excl. GST

KiwiSport Funding allocated: \$4,73304 excl. GST

All items listed above have enabled the school to teach sports.

Transport costs are significant in our geographically isolated area

Sports team fees are also significant. KPS hosted soccer, basketball and netball teams this year.



All funding received from the MOE has gone towards improving **digital fluencies** and the use of AI tools for both students teachers, teacher aides and ancillary staff.

Kaitaia Primary School

2024 Statement of compliance with employment policy.

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

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?

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 the Operations Grant and employing a full-time Teacher Aide in each teaching space.

What is in your equal employment opportunities programme?

All jobs and positions are advertised on multiple platforms to attract as wide a range of applicants as possible.

How have you been fulfilling this programme?

How do you practise impartial selection of suitably qualified persons for appointment?

All applicants are shortlisted individually by a panel of key stakeholders for the position and the Board. Applications are ranked according to suitability to the job description criteria by the whole panel. The top 4-5 applicants are interviewed and ranked again by the panel for a final decision.

How are you recognising,

- The aims and aspirations of Māori,
- The employment requirements of Māori, and
- Greater involvement of Māori in the Education service?

The school emphasises our 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?

Many staff members have taken courses to learn Te Reo Māori through Te Hiku Okoro, Te Whare Wananga o Awanuiāraangi, REAP, or NZ Sign Language Conference (WGN). We have enabled Teacher Aides to become LATs and some Teacher

	Aides now undertaking Teacher training. Teacher Aides applied for MOE PLD available as individuals.
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:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
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?		NO
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?		NO



KAITAIA PRIMARY SCHOOL

ANNUAL REPORT 2024 AND
STRATEGIC PLAN 2025 - 2026



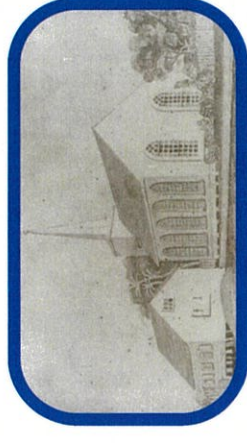
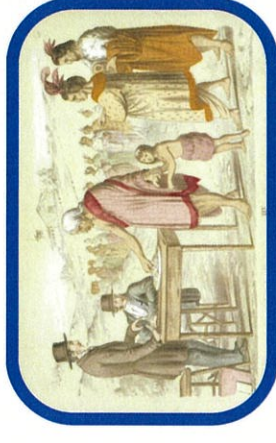
OUR HISTORY 1832

On November 30 1832, William Williams, W. G. Puckey and others met the prominent chief of the area, Nopera Panakareao at his residence at Rangaunu on 30 November. He accompanied them to visit his father Te Kaka at Kaitaia and then offered them suitable land for the missionaries new mission station. The purchase price was 80 blankets, 70 axes, 30 iron pots, 30 hoes, 40 plane irons, 30 pair scissors, 30 combs, 10 shark hooks, 2000 fish hooks of various sizes, and 50lbs of tobacco.

Joseph Mathews and William Puckey were appointed to the Kaitaia Mission Station and took up residence in 1833 with Mathews arriving first, later joined the next year by Puckey, with the official date of the establishment of the station recorded as 14th March 1834, Puckey's day of arrival.

Panakareao afforded protection over the station until his death in 1856. The boundary markers of the station was set from points between pa sites naming these as: Kerikeri, Te Aute, Te Tiki Aitiaki, Tinotino and Pukemiro.

On the 28th April, 1840, 500 local Māori gathered at the station to debate Te Tiriti o Waitangi and eventually sixty principal chiefs of the north gathered and signed the treaty following a speech by Nopera Pana-kareao. In the ensuing years, the mission station continued to be a meeting place between the missionaries and Maori and was often used by Government officials to conduct official business and meet with local Maori.



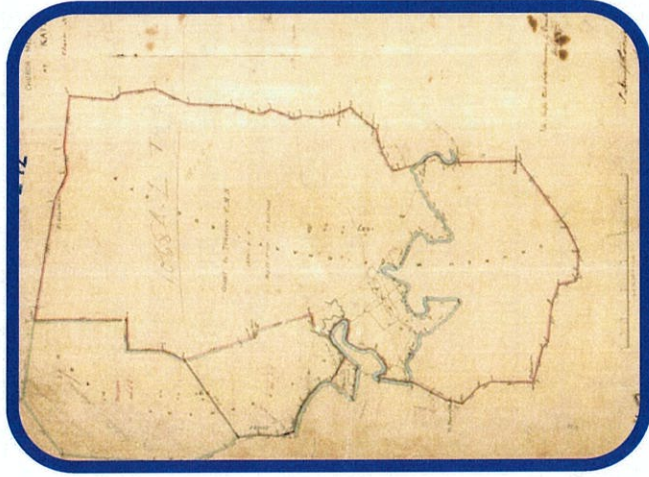


OUR HISTORY- 1860 - 1875

The role of the mission station began to decline during the 1860s when many of the local inhabitants of the area (Maori and pakeha) began moving afield to work the gum fields.

Around 1885 the CMS began subdividing their mission station estate and began selling off land. Four acres was donated as a site for a school which was built in 1887. The Anglican Vicarage (built 1885) was removed in 1975, leaving the historic totara tree planted by the Rev. J. Mathews as the last tangible evidence of the original CMA station. This tree can be found in the centre of the carpark at the end of Mission Place.

During 1874, parent pressure forced provincial government to look into the establishment of a State School in Kaitiaki. Kaitiaki District High School was opened in 1875 when the missionaries offered the use of a building to the government.



*From: Archaeological Assessment of Effects: Awanui Flood Scheme Project
30 November 2019 Northland Regional Council*

OUR KPS TEAM



KPS BOARD 2022-2025

CHANTAL DREWET
MARTHA POPATA
MELANIE BURGER
TUI MATTHEWS
IAN KAIHE-WETTING
RIANA WIHONGI
TE WARU POPATA
BRENDON MORRISSEY



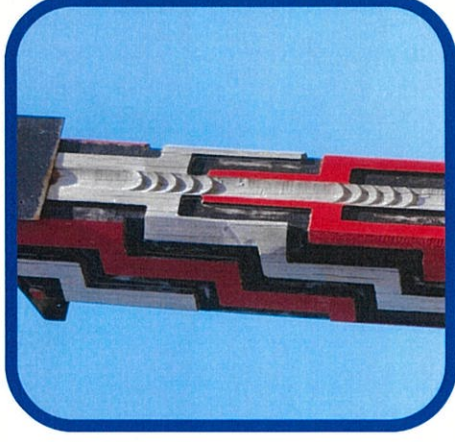
KPS STAFF



KPS STUDENTS



KPS WHĀNAU



KPS COMMUNITY

OUR KPS VISION

“Inspired and resourceful learners for life.” “Kia whakaara, kia manawanui mō tōna ao”

OUR KPS VALUES MANAWA

MANAAKITANGA - CARING

AROHA - LOVE

NGAWARI - KINDNESS

AWHINA - HELPING WHAKAWHANAUNGATANGA -

POSITIVE RELATIONSHIPS AKONA - LEARNING



KPS STUDENT GRADUATE PROFILE

We want all our Students to be, and have strength in:

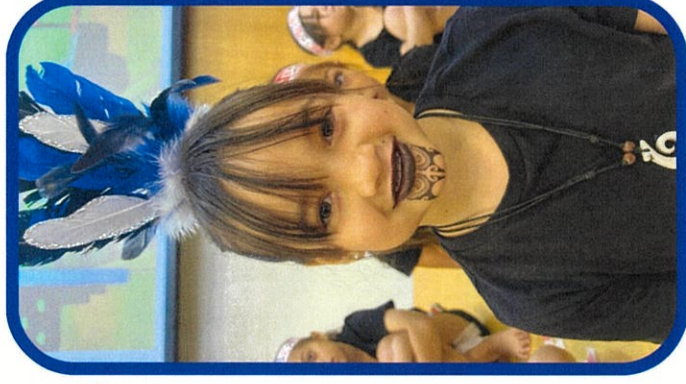
Tū Tangata - Self Identity

Tū Kaha - Independent

Tū Maia - Confident

Tū Hononga - Connected

Tū Auaha - Innovative



“The children of today are the leaders of tomorrow.”

“Ko ngā rangatahi inaianeī, ko ngā rangatira a āpopo”

KPS EFFECTIVE TEACHER PROFILE

WE WANT ALL OUR TEACHERS TO VALUE CULTURAL RELATIONSHIPS AND USE RESPONSIVE PEDAGOGY

Mana Tangata - Value student Identity

Mana Ūkaipo - Value the people

Mana Whenua - Value the place

Mana Whānau - Value the family

Mana Tū - Value independence



TE TIRITI O WAITANGI - LIVING DOCUMENT

Te Reo Māori

At Kaitiāia Primary, we recognise and acknowledge that Te Reo Māori is a taonga. We are committed to bi-cultural education and with it the use and acquisition of Te Reo Māori as a norm.

Te Hurihanga Survey in 2023 found that the use of Te Reo Māori is high and is used functionally across the school. Many teachers and Teacher Aides have completed Te Reo Okoro wananga or Ngatikahu Histories papers through Auckland University.

Students are currently working with Ngatikahu and the Otago Science team to develop their knowledge in science each term.

ReoRua

All funding received from the MOE in the form of Māori Language Funding for Levels Two to Four is used to fund the delivery of Te Reo Māori. Our

Reorua classes provide a pathway to bilingualism from New Entrant to Year Six and delivered from Level 2 to Level

4. This funding is used to employ Kaiawhina and to resource schoolwide events and classroom programmes that promote and support Te Reo Māori.

Funding allocation is the responsibility of the Te Reo Māori Curriculum Committee in consultation with staff.

Mana Whenua

Te Rarawa "Walking Histories" PLD for all teachers including Support staff in February 2024 was well received.

The Education Strategies from Te Rarawa, NgaiTakoto, Ngatikahu and NgaiTohianga drive our curriculum development.

Our KPS Effective Teachers Profile attributes underpin staffing decisions from appointment to Appraisal and Personal Growth Cycles.

Kaitiāia Primary is currently working with nga iwi o Te Hiku o Te Ika to plan the school's 150th celebrations next year.

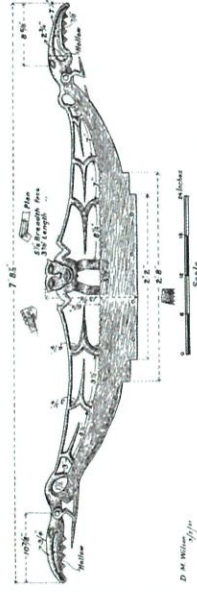
CONSULTATION PROCESS 2024

Mana Whenua

At Kaitaia Primary, we recognise and acknowledge that the school is on whenua belonging to NgatiKahu- NgaiTohianga, Te Paatu, Te Rarawa and NgaiTakoto but also that we have children enrolled from all

Muriwhenua Iwi.

The KPS150 committee has been working with local kaumatua and kuia to collect anecdotal histories of this land and the peopling of this area Te Ahuahu.



Mana Tāngata

The students of Kaitaia Primary have scripted a school waiata and haka using our KPS Graduate Profile and MANAWA for the KPS 150 celebrations, demonstrating that they understand the philosophy behind our values and expectations.

Visitors to the school have also commented on the engagement, confidence and wairua of our KPS classrooms. "Your students are amazing! Your teachers are phenomenal!"

Mana Whānau

Whanau engagement has been organic throughout the year. We have hosted major Whanau Days each term with great turnouts - especially of parents we have never met.

The school engaged an Attendance Officer to work with whanau whose children fall into 70-80% attendance to increase their participation and/or work out how we can support whanau to reach regular attendance.

ACHIEVEMENT TARGETS FOR READING, WRITING AND MATHS IN 2024

Expected NZC Curriculum Sub Level	END of Year 1	End of Year 2	End of Year 3
	Level 1 Beginning -1B	Level 1 Achieving - 1A	Level 2 Beginning - 2B
Targets for 2024	To shift at least 50% of students up by 1 sub level or more.	To shift at least 70% of students up by 1 sub level or more. To shift at least 30% of students up by 2 sub levels or more.	
Expected NZC Curriculum Sub Level	END of Year 4	End of Year 5	End of Year 6
	Level 2 Achieving - 2A	Level 3 Beginning - 3B	Level 3 Achieving - 3A
Targets for 2024	To shift at least 70% of students up by 1 sub level or more. To shift at least 30% of students up by 2 sub levels or more.		
BUDGET expended 2024	Structured Literacy: \$3 505.43	Structured Maths: \$9 394.09	31

STATEMENT OF VARIANCE IN READING, WRITING AND MATHS IN 2024 YEAR 1 - 2

RESULTS ACHIEVED	End of Year 1	End of Year 2	Variance
READING	50% of students moved up by one sub level or more. = 50%	58% of students moved up by 1 sub level or more in reading. -12% 19% of students moved up by 2 sub levels or more in reading. -11%	59% of the Year 1 and 41% of all Year 2 students made no achievement shifts but 50% and 58% respectively made expected or accelerated shifts in reading this year.
WRITING	58% of students moved up by one sub level or more. +8%	64% of students moved up by 1 sub level or more in writing. -6% 22% of students moved up by 2 sub levels or more in writing. -8%	@40% of the Year 1 and 2 students made no achievement shifts in writing. 22% of all Year 2 students made accelerated shifts in writing this year.
MATHS	38% of students moved up by one sub level or more. +8%	75% of students up by 1 sub level or more. +5% 55% of students up by 2 sub levels or more. +25%	@60% of the Year 1 students made no achievement shifts in maths but 55% of all Year 2 students made accelerated shifts in maths this year.

STATEMENT OF VARIANCE IN READING, WRITING AND MATHS IN 2024 YEAR 3-4

RESULTS ACHIEVED	End of Year 3	End of Year 4	Variance
READING	83% progressed up by 1 sub level or more n reading. +13% 37% of students progressed up by 2 sub levels or more in reading. +7%	75% of students progressed up by 1 sub level in reading. +5% 34% of students progressed up by 2 sub levels or more in reading. +4%	Between 70 - 80% of each cohort made expected or accelerated progress in reading this year. 25% have shifted <i>within</i> a reading curriculum sub level.
WRITING	79% progressed up by 1 sub level or more in writing. +14% 14% of students progressed up by 2 sub levels or more in writing. -16%	85% of students progressed up by 1 sub level or more. +15% 26% of students progressed up by 2 sub levels or more. -4%	80% of each cohort made expected or accelerated progress in writing this year. 20% have shifted <i>within</i> a writing sublevel.
MATHS	51% of students progressed up by 1 sub level or more in maths -19% 32% of students progressed up by 2 sub levels or more in maths +2%	63% of students progressed up by 1 sub level or more. - 7% 16% of students progressed up by 2 sub levels or more. -14%	About 50% and 40% of each cohort respectively made no significant progress in maths and 50% made significant progress in maths this year.

STATEMENT OF VARIANCE IN READING, WRITING AND MATHS IN 2024 YEAR 5-6

RESULTS ACHIEVED	End of Year 5	End of Year 6	Variance
READING	86% of students progressed up by 1 sub level in reading. +16% 46% of students progressed up by 2 sub levels or more in reading. +16%	88% of students progressed up by 1 sub level in reading. +18% 40% of students progressed up by 2 sub levels or more in reading. +10%	80% of each cohort made expected or accelerated progress in reading this year. @20% have shifted within a reading curriculum sub level.
WRITING	91% of students progressed up by 1 sub level or more. +21% 58% of students progressed up by 2 sub levels or more. +28%	98% of students progressed up by 1 sub level or more. +28% 56% of students progressed up by 2 sub levels or more. +26%	90% of all Year 5 and Year 6 students made expected or accelerated progress in writing this year. <10% have stayed within a writing curriculum sub level.
MATHS	63% of students progressed up by 1 sub level or more. -7% 21% of students progressed up by 2 sub levels or more. -9%	65% of students progressed up by 1 sub level or more. -5% 10% of students progressed up by 2 sub levels or more. -20%	60% of all Year 5 and Year 6 students made expected or accelerated progress in maths this year. 40% have maintained their maths curriculum sub level.

ANALYSIS OF VARIANCE IN READING, WRITING AND MATHS IN 2024 YEARS 1-6

	Year 1-2	Year 3-4	Year 5-6
READING	<p>Year 1 targets in reading were met. Interventions this year included a move to the Best Start Literacy program which integrates talking, writing and reading to 'best start' new entrants in Literacy and English.</p> <p>Year 2 targets not met. These teachers are using the Sunshine Decodable Series.</p>	<p>Expected and accelerated targets were well met. The introduction of Sunshine decodables with sets in every room has impacted positively and very quickly on student progress. Expectation that the Key into Comprehension series is implemented plus 75% of Year 4 students were assessed using eAsTTle.</p>	<p>Accelerated and expected targets were well met. The Key to Comprehension program has continued to be successful to raise student comprehension and progressing reading levels using eAsTTle as the reading assessment tool.</p>
WRITING	<p>Targets in writing met or almost met. Interventions this year included phonics, Lettergetter, Schoolwide writing icons, structured sentences and personal dictionaries to follow students through the school.</p>	<p>Expected shift targets in writing were well met. Teachers now have students in their second & third years with knowledge of the KPS writing icons. Teachers are more consistently using StepsWeb to grow spelling knowledge. Progress is positive. Perservere with inhouse handwriting PLD 2025.</p>	<p>Accelerated and expected targets were met and exceeded. Senior teachers concentrated on building student knowledge in sentence structure, technical vocabulary and planning. There was high emphasis on integrating writing and inquiry topics. Impact of StepWeb- spelling age increased an average from 7 to 9yrs means less working memory occupied by the task of spelling.</p>
MATHS	<p>Year 1 & 2 targets in maths met. This group have had the full year on the Prime Maths program. Teachers in NE /Y1 found that they spent too long on Pr1me K and moved students to Pr1me 1 coursebooks.</p>	<p>50-60% of each cohort made expected shifts using the Prime Maths program. Embed and consolidate teachers confidence to use Prime Maths resources and assessments through staff and syndicate meetings.</p>	<p>Both targets in maths were missed by @10% this year. The new series of NZ Pr1me Maths was recalibrated, we kept students on books to finish them rather than move them on and we needed to use the digital tools - MathsPro - to assess attainment more regularly.</p>

KPS READING ACHIEVEMENT 2024

Reading Achievement at November 2024 by Year, Gender and Ethnicity

YEAR	1B	1P	1A	2B	2A	3B	3A	4B	4A	Total
Year 0	15	1			At risk	On track	Above			16
Year 1	24	22	1							47
Year 2	14	11	9	8						42
Year 3	4	4	9	13	13	2	1			46
Year 4	6	2	5	18	14	5	2			52
Year 5	1		2	13	17	6	5	1	3	48
Year 6		2		5	18	3	11	7	7	53
Female	30	21	13	27	29	7	9	5	4	304
Maori	24	15	11	19	25	5	8	4	2	113
Other	6	6	2	8	4	2	1	1	2	32
Male	34	21	13	30	33	9	10	3	6	159
Maori	26	18	10	26	30	8	10	2	4	134
Other	8	3	3	4	3	1		1	2	25
Total	64	44	26	57	62	16	19	8	10	304

KPS WRITING ACHIEVEMENT 2024

Writing Achievement at November 2024 by Year, Gender and Ethnicity

YEAR	1B	1P	1A	2B	2A	3B	3A	4B	4A	Total
Year 0	15	1			At risk	On track	Above			16
Year 1	21	25	1							47
Year 2	12	17	9	4						42
Year 3	3	8	20	8	6	1				46
Year 4	1	8	9	14	15	5				52
Year 5		1	2	11	20	8	6			48
Year 6		2	1	2	9	17	15	7		53
Female	25	24	20	20	27	13	13	2	1	145
Maori	20	16	19	15	20	11	10	2		113
Other	5	8	1	5	7	2	3			32
Male	27	38	22	19	23	18	8	4		159
Maori	20	31	19	15	22	18	6	3		134
Other	7	7	3	4	1		2	1		25
Total	52	62	42	39	50	31	21	6	1	304

KPS MATHS ACHIEVEMENT 2024

Maths Achievement at November 2024 by Year, Gender and Ethnicity

YEAR	1B	1P	1A	2B	2A	3B	3A	4B	4A	Total
Year 0	16				At risk	On track	Above			16
Year 1	34	6	7							47
Year 2	8	4	28	2						42
Year 3		4	28	8	5		1			46
Year 4		2	22	10	15	2	1			52
Year 5	1	1	11	4	21	5	2	3		48
Year 6	2	1		2	16	7	18	2	5	53
Female	33	5	50	8	30	7	11	1		145
Maori	25	3	41	7	23	6	7	1		113
Other	8	2	9	1	7	1	4			32
Male	28	13	46	18	27	7	11	4	5	159
Maori	21	12	36	16	25	7	8	4	5	134
Other	7	1	10	2	2		3			25
Total	61	18	96	26	57	14	22	5	5	304

KEY STRATEGIC INTERVENTIONS FOR 2025

GOAL 1. Raise student achievement. (Objective 2, NELPS 1 – 8)	OUTCOMES	2025 – 2026
Structured school programmes: Prime Maths, Best Start Literacy and Decodable Texts, Spelling StepsWeb and "Writing with KPS Icons.	1. Our school curriculum addresses our student's needs and raises achievement across the New Zealand Curriculum. Evaluated by: Student Achievement data, Schoolwide tracking sheets, quality and content of collaborative Inquiry planning.	
Develop and implement a localised school curriculum, "Te Mataioho" ensuring the place of English, Mathematics, Learning Languages, Health & PE, The Arts, NZ Histories and the Sciences.		
Design and plan learning programmes that provide knowledge, understanding and practices that are relevant to the student's world.		
GOAL 2. Positive Self Identity and Hauora are at the centre. (Objective 1, NELPS 1-9)		
Maintain and build KPS MANAWA values and Mana Potential responsive teaching practices.	2. Our school is a safe place for all, culturally, physically, emotionally and socially. Evaluated by: Pastoral records, types of behaviour recorded, in class observations using the KPS Continuum (Self Identity)	
Inquiry learning sustains student identities, language and culture.		
Students know who they are, where they are from and use "taonga tuku iho" when faced with challenge.		
GOAL 3. Give effect to te Tiriti. (Objective 3, NELPS 1 – 8)		
Learning partnerships are active throughout the school: between teachers, with whanau, support staff and agencies.	3. Positive and focused partnerships impact positively on all students, staff and whanau. Evaluated by: Attendance records, In class observations, IBP and IEP records and whanau involved in Inquiry Learning.	
Staff receive ongoing training in Te Reo Maori and local histories from Mana Whenua.		
Develop staff capability to build sound cultural relationships with students and whanau, and use responsive teaching pedagogies.		

