

# KERIKERI PRIMARY SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023



# KERIKERI PRIMARY SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1034

**Principal:** Sarah Brown

**School Address:** 39 Hone Heke Road, Kerikeri

**School Postal Address:** P O Box 773, Kerikeri

**School Phone:** (09) 407-8414

**School Email:** admin@kkps.school.nz

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Daniel Simmonds	Presiding Member	Elected	Sep-25
Sarah Brown	Principal	ex Officio	
Pam Brunton	Parent Representative	Re-Elected	Sep-25
Amy Slack	Parent Representative	Re-Elected	Sep-25
Chloe Davenport	Parent Representative	Re-Elected	Sep-25
Trevor McLean	Staff Representative	Selected	Dec-23
Dave Te Iri	Parent Representative	Elected	Resigned Nov 2023
Joanne vanderLinden	Staff Representative	Re-Elected	Resigned Dec 2023

#### Accountant / Service Provider:



#### Auditor:

Silks Audits

# KERIKERI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 18	Notes to the Financial Statements
19 - 22	Independent Auditor's Report
<b>Other Information</b>	
23 - 26	Statement of Compliance with Employment Policy
27	Members of the Board
28	Kiwisport Statement
29 - 37	Statement of Analysis of Variance
38 - 65	Student Progress and Evaluation Report
66	Te Tiriti o Waitangi Report

# Kerikeri Primary School

## Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

DANIEL JOHN LASHMAR SIMMONDS

Full Name of Presiding Member



Signature of Presiding Member

28 May 2024

Date:

Sarah Jane Brown

Full Name of Principal



Signature of Principal

28 May 2024

Date:

# Kerikeri Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	4,795,847	4,850,609	4,448,683
Locally Raised Funds	3	44,784	34,500	125,841
Interest		23,093	2,500	4,511
Gain on Sale of Property, Plant and Equipment		870	-	-
<b>Total Revenue</b>		<b>4,864,594</b>	<b>4,887,609</b>	<b>4,579,035</b>
<b>Expense</b>				
Locally Raised Funds	3	29,266	47,500	11,906
Learning Resources	4	3,311,508	3,551,004	3,003,972
Administration	5	246,032	52,312	284,393
Interest		3,175	2,500	2,655
Property	6	1,310,053	1,367,930	1,133,940
Loss on Disposal of Property, Plant and Equipment		-	-	1,257
<b>Total Expense</b>		<b>4,900,034</b>	<b>5,021,246</b>	<b>4,438,123</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(35,440)</b>	<b>(133,637)</b>	<b>140,912</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(35,440)</b>	<b>(133,637)</b>	<b>140,912</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.

# Kerikeri Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,655,483	1,649,484	1,514,571
Total comprehensive revenue and expense for the year		(35,440)	(133,637)	140,912
Contributions from / (Distributions to) the Ministry of Education		(496,323)	-	-
Contribution - Furniture and Equipment Grant		33,385	-	-
<b>Equity at 31 December</b>		1,157,105	1,515,847	1,655,483
Accumulated comprehensive revenue and expense		1,157,105	1,515,847	1,655,483
Reserves		-	-	-
<b>Equity at 31 December</b>		1,157,105	1,515,847	1,655,483

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.

# Kerikeri Primary School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	650,037	404,443	659,110
Accounts Receivable	8	277,606	275,342	275,342
GST Receivable		16,398	2,567	2,567
Prepayments		26,682	15,239	15,239
		970,723	697,591	952,258
<b>Current Liabilities</b>				
Accounts Payable	10	286,588	243,397	237,398
Revenue Received in Advance	11	5,084	55,935	55,935
Provision for Cyclical Maintenance	12	137,143	-	-
Painting Contract Liability	13	-	-	24,355
Finance Lease Liability	14	16,747	12,068	13,712
Funds held for Capital Works Projects	15	-	-	13,016
		445,562	311,400	344,416
<b>Working Capital Surplus/(Deficit)</b>		525,161	386,191	607,842
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	694,605	1,290,471	1,220,524
		694,605	1,290,471	1,220,524
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	41,100	147,086	147,086
Finance Lease Liability	14	21,561	13,729	25,797
		62,661	160,815	172,883
<b>Net Assets</b>		1,157,105	1,515,847	1,655,483
<b>Equity</b>		1,157,105	1,515,847	1,655,483

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



# Kerikeri Primary School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,301,186	1,597,352	1,504,510
Locally Raised Funds		95,094	(82,463)	8,878
International Students		8,437	-	-
Goods and Services Tax (net)		(13,831)	30,584	30,584
Payments to Employees		(797,934)	(687,552)	(728,224)
Payments to Suppliers		(513,465)	(587,165)	(534,406)
Interest Paid		(3,175)	(2,500)	(2,655)
Interest Received		23,093	2,500	4,511
Net cash from/(to) Operating Activities		99,405	270,756	283,198
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		870	(284)	
Purchase of Property Plant & Equipment (and Intangibles)		(94,324)	(203,649)	(215,727)
Net cash from/(to) Investing Activities		(93,454)	(203,933)	(215,727)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		33,385	-	
Finance Lease Payments		(11,038)	108	(15,603)
Painting Contract Payments		(24,355)	(8,548)	(16,451)
Funds Administered on Behalf of Other Parties		(13,016)	-	(85,502)
Net cash from/(to) Financing Activities		(15,024)	(8,440)	(117,556)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(9,073)</b>	<b>58,383</b>	<b>(50,085)</b>
Cash and cash equivalents at the beginning of the year	7	659,110	346,060	709,195
<b>Cash and cash equivalents at the end of the year</b>	7	<b>650,037</b>	<b>404,443</b>	<b>659,110</b>

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.





# Kerikeri Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Kerikeri 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

###### *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 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 9.



### **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 14. Future operating lease commitments are disclosed in note 20.

#### **Recognition of grants**

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **c) Revenue Recognition**

#### **Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### **Other Grants where conditions exist**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

#### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

#### **Interest Revenue**

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

### **d) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

### **e) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.



#### **f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

#### **g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

#### **h) 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 to Crown Owned Assets	10–75 years
Furniture and equipment	5–15 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Textbooks	3 years
Plant & Equipment	2-10 years
Playground/Sports Equipment	17-40 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

## **i) Intangible Assets**

### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

## **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.

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 School to provide services in the future. The 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 in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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



#### **o) Funds held for Capital works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

#### **p) 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 Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **q) Provision for Cyclical Maintenance**

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

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

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

#### **r) Financial Instruments**

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

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

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

#### **s) Borrowings**

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

#### **t) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **u) Budget Figures**

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

#### **v) Services received in-kind**

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



## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,384,479	1,245,233	1,441,654
Teachers' Salaries Grants	2,452,666	2,800,000	2,201,653
Use of Land and Buildings Grants	958,702	805,376	805,376
	<u>4,795,847</u>	<u>4,850,609</u>	<u>4,448,683</u>

The school has opted in to the donations scheme for this year. Total amount received was \$74,902.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	2,000	10,500	3,360
Fees for Extra Curricular Activities	17,672	15,000	74,075
Fundraising & Community Grants	3,909	5,000	46,145
Other Revenue	12,766	4,000	2,261
International Student Fees	8,437	-	-
	<u>44,784</u>	<u>34,500</u>	<u>125,841</u>
<b>Expense</b>			
Extra Curricular Activities Costs	27,818	43,000	6,781
Fundraising and Community Grant Costs	1,448	4,500	5,125
	<u>29,266</u>	<u>47,500</u>	<u>11,906</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>15,518</u>	<u>(13,000)</u>	<u>113,935</u>

During the year, the School hosted 2 International students (2023)

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	125,954	185,636	180,546
Equipment Repairs	827	2,000	317
Information and Communication Technology	57,332	65,270	50,493
Library Resources	888	1,200	389
Employee Benefits - Salaries	2,977,549	3,155,942	2,614,684
Staff Development	15,201	21,200	26,955
Depreciation	133,757	119,756	130,588
	<u>3,311,508</u>	<u>3,551,004</u>	<u>3,003,972</u>

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,345	6,162	6,160
Board Fees	2,800	4,300	3,240
Board Expenses	4,020	5,150	6,664
Communication	3,127	3,400	3,499
Consumables	5,219	5,000	3,578
Operating Leases	5,046	2,000	4,278
Other	11,414	7,800	9,104
Employee Benefits - Salaries	194,122	-	231,324
Insurance	9,383	14,000	11,671
Service Providers, Contractors and Consultancy	4,556	4,500	4,875
	<u>246,032</u>	<u>52,312</u>	<u>284,393</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	19,633	16,500	15,596
Consultancy and Contract Services	76,640	76,640	71,000
Cyclical Maintenance	58,024	25,000	31,157
Grounds	21,167	24,200	19,805
Heat, Light and Water	28,186	37,000	45,074
Rates	16,125	18,000	16,506
Repairs and Maintenance	42,892	33,000	43,585
Use of Land and Buildings	958,702	805,376	805,376
Security	560	2,000	2,405
Employee Benefits - Salaries	88,124	330,214	83,436
	<u>1,310,053</u>	<u>1,367,930</u>	<u>1,133,940</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.

## 7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	650,037	404,443	659,110
Cash and cash equivalents for Statement of Cash Flows	<u>650,037</u>	<u>404,443</u>	<u>659,110</u>

Of the \$650,037 Cash and Cash Equivalents, \$5,084 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.



## 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,425	60,172	60,172
Receivables from the Ministry of Education	67,036	35,557	35,557
Teacher Salaries Grant Receivable	209,145	179,613	179,613
	<u>277,606</u>	<u>275,342</u>	<u>275,342</u>
Receivables from Exchange Transactions	1,425	60,172	60,172
Receivables from Non-Exchange Transactions	276,181	215,170	215,170
	<u>277,606</u>	<u>275,342</u>	<u>275,342</u>

## 9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Buildings - School	724,171	-	(496,323)	-	(20,310)	<b>207,538</b>
Furniture and Equipment	122,530	22,578	-	-	(32,576)	<b>112,532</b>
Information and Communication Technology	66,649	16,888	-	-	(20,014)	<b>63,523</b>
Plant & Machinery	116,049	36,462	-	-	(18,944)	<b>133,567</b>
Playground/Sports Equipment	149,263	12,898	-	-	(24,660)	<b>137,501</b>
Leased Assets	37,200	14,680	-	-	(16,231)	<b>35,649</b>
Library Resources	4,662	655	-	-	(1,022)	<b>4,295</b>
<b>Balance at 31 December 2023</b>	<u>1,220,524</u>	<u>104,161</u>	<u>(496,323)</u>	<u>-</u>	<u>(133,757)</u>	<u><b>694,605</b></u>

The net carrying value of furniture and equipment held under a finance lease is \$35,649 (2022 \$37,200)

### 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.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Buildings - School	338,585	(131,047)	<b>207,538</b>	1,221,044	(496,873)	<b>724,171</b>
Furniture and Equipment	580,923	(468,391)	<b>112,532</b>	558,345	(435,815)	<b>122,530</b>
Information and Communication Technology	364,310	(300,787)	<b>63,523</b>	347,423	(280,774)	<b>66,649</b>
Motor Vehicles	5,652	(5,652)	-	5,652	(5,652)	-
Textbooks	39,504	(39,504)	-	39,504	(39,504)	-
Plant & Machinery	311,089	(177,522)	<b>133,567</b>	282,914	(166,865)	<b>116,049</b>
Playground/Sports Equipment	348,172	(210,671)	<b>137,501</b>	335,274	(186,011)	<b>149,263</b>
Leased Assets	59,401	(23,752)	<b>35,649</b>	54,558	(17,358)	<b>37,200</b>
Library Resources	91,457	(87,162)	<b>4,295</b>	90,802	(86,140)	<b>4,662</b>
<b>Balance at 31 December 2023</b>	<u>2,139,093</u>	<u>(1,444,488)</u>	<u><b>694,605</b></u>	<u>2,935,516</u>	<u>(1,714,992)</u>	<u><b>1,220,524</b></u>





## 10. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	27,483	31,685	24,723
Accruals	16,570	7,904	7,904
Banking Staffing Overuse	-	-	963
Employee Entitlements - Salaries	223,509	192,430	192,430
Employee Entitlements - Leave Accrual	19,026	11,378	11,378
	<u>286,588</u>	<u>243,397</u>	<u>237,398</u>
Payables for Exchange Transactions	286,588	243,397	237,398
	<u>286,588</u>	<u>243,397</u>	<u>237,398</u>

The carrying value of payables approximates their fair value.

## 11. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	5,084	55,935	55,935
	<u>5,084</u>	<u>55,935</u>	<u>55,935</u>

## 12. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	147,086	115,929	115,929
Increase to the Provision During the Year	58,024	25,000	31,157
Use of the Provision During the Year	(26,867)	-	-
Other Adjustments	-	6,157	-
Provision at the End of the Year	<u>178,243</u>	<u>147,086</u>	<u>147,086</u>
Cyclical Maintenance - Current	137,143	-	-
Cyclical Maintenance - Non current	41,100	147,086	147,086
	<u>178,243</u>	<u>147,086</u>	<u>147,086</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan / quotes from local contractors.

### 13. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	-	-	24,355
	<u>-</u>	<u>-</u>	<u>24,355</u>

In 2017, the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2023, 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.

### 14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	19,237	8,600	16,319
Later than One Year and no Later than Five Years	22,881	20,894	28,070
Future Finance Charges	(3,810)	(3,697)	(4,880)
	<u>38,308</u>	<u>25,797</u>	<u>39,509</u>
<b>Represented by</b>			
Finance lease liability - Current	16,747	12,068	13,712
Finance lease liability - Non current	21,561	13,729	25,797
	<u>38,308</u>	<u>25,797</u>	<u>39,509</u>

### 15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIPS2 Shade & Turf (221846)	13,016	-	(13,016)	-	-
Totals	<u>7,916</u>	<u>5,100</u>	<u>(13,016)</u>	<u>-</u>	<u>-</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIPS2 Shade & Turf (221846)	103,618	142,329	(300,638)	67,707	13,016
Totals	<u>98,518</u>	<u>147,429</u>	<u>(300,638)</u>	<u>67,707</u>	<u>13,016</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	
Funds Receivable from the Ministry of Education	



## 16. 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.

## 17. Remuneration

### Key management personnel compensation

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

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i> Remuneration	2,800	3,240
<i>Leadership Team</i> Remuneration Full-time equivalent members	374,854 3.00	374,716 3.00
Total key management personnel remuneration	377,654	377,956

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (**2 members**) and Property (**3 members**) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150 - 160
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100 - 110	3.00	4.00
110 - 120	4.00	1.00
	7.00	5.00

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



## 18. Compensation and Other Benefits Upon Leaving

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

	<b>2023 Actual</b>	<b>2022 Actual</b>
Total	\$0	\$25,000
Number of People	nil	1

## 19. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

## 20. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had no capital commitments as a result of entering into any contracts.

### (b) Operating Commitments

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

#### (a) Cleaning Contract;

No later than One Year

	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$ 71,000	\$ 71,000
	<u>71,000</u>	<u>71,000</u>

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	650,037	404,443	659,110
Receivables	277,606	275,342	275,342
Total financial assets measured at amortised cost	<u>927,643</u>	<u>679,785</u>	<u>934,452</u>

### Financial liabilities measured at amortised cost

Payables	286,588	243,397	237,398
Finance Leases	38,308	25,797	39,509
Painting Contract Liability	-	-	24,355
Total financial liabilities measured at amortised cost	<u>324,896</u>	<u>269,194</u>	<u>301,262</u>

## 22. Events After Balance Date

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

## 23. 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 KERIKERI PRIMARY SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Kerikeri Primary School (the School). The Auditor-General has appointed me, Cameron Town, 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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 28 May 2024. 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 arises 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, 23 to 66, 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.



*Cameron Town*

**Cameron Town  
Silks Audit Chartered Accountants Limited  
On behalf of the Auditor-General  
Whanganui, New Zealand**

# **Kerikeri Primary School**

## **Statement of Compliance with Employment Policy**

For the year ended 31 December 2023

For the year ended 31 December 2023: the Kerikeri Primary School Board:

Has developed and implemented personnel policies, within policy and procedural frameworks to ensure fair and proper treatment of employees in all aspects of their employment.

Has reviewed its compliance against both its personnel policy and procedure and can report that it meets all requirements and has identified best practice.

Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.

Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.

Meets all Equal Employment Opportunities requirements.

# Statement of compliance with employment policy

## Reporting on the principles of being a Good Employer

**How have you met your obligations to provide good and safe working conditions?**

*At KKPS, we have a Health and Safety committee that meets each term. There is a Health and Safety representative on the Board.*

*We have the Safety 365 app on each staff member's phone or on a class Ipad, where staff can lodge information about hazards around the school.*

*We gather staff voice about the direction of our school.*

*Consideration is always taken when planning staff meetings and PLD.*

**What is in your equal employment opportunities programme?**

*Kerikeri Primary School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).*

**How have you been fulfilling this programme?**

*This is to ensure that we:*

- *treat current and prospective staff fairly*
- *make decisions based on relevant merit*
- *work to eliminate bias and discrimination.*

### ***EEO programme***

*To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Kerikeri Primary School staff.*

*Our EEO programme may include:*

- *developing a policy statement and establishing objectives*
- *appointing an EEO representative*
- *consulting with staff to hear any concerns*
- *creating an employee database (with informed consent for any EEO data collected)*
- *encouraging staff to participate in training and career development*
- *programme monitoring through staff meetings and board reports*
- *reviewing employment and personnel policies and processes.*

	<p><i>Kerikeri Primary School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.</i></p>
<p><b>How do you practise impartial selection of suitably qualified persons for appointment?</b></p>	<p><i>We practise impartial selection of suitably qualified persons by carrying out thorough referee checks prior to appointment along with an interview process.</i></p> <p><i>We have a Board representative involved in all permanent appointments.</i></p> <p><i>If there was a conflict of interest in an appointment process, the affected appointment committee member would remove themselves immediately.</i></p>
<p><b>How are you recognising,</b></p> <ul style="list-style-type: none"> <li>- <b>The aims and aspirations of Māori,</b></li> <li>- <b>The employment requirements of Māori, and</b></li> <li>- <b>Greater involvement of Māori in the Education service?</b></li> </ul>	<p><i>Every two years, the Board surveys Māori families asking to hear about their aspirations. Māori students are also surveyed.</i></p> <p><i>The Board has also met with local Hapu: Ngati Rehia's Chairperson to hear about their Education plan and aspirations for Māori.</i></p> <p><i>The Board also has a Ngati Rehia representative to ensure that Ngati Rehia's voice is heard at Board level.</i></p> <p><i>Greater involvement of Maori in education is aided by our school's commitment to te reo me ngā tikanga Māori.</i></p>
<p><b>How have you enhanced the abilities of individual employees?</b></p>	<p><i>We enhance the abilities of our staff by having fortnightly PLD for teaching staff. Teacher Aides are provided PLD on a regular basis also. Where applicable our caretakers and other support staff attend PLD on a needs basis. Leadership PLD is also provided for members of the Extended Leadership team.</i></p>
<p><b>How are you recognising the employment requirements of women?</b></p>	<p><i>Following the Equal Employment opportunities programme in our school.</i></p> <p><i>There is always an open door for staff to talk with Senior Leadership.</i></p>

<b>How are you recognising the employment requirements of persons with disabilities?</b>	<i>As above, and ensuring that we check in and that adequate physical facilities are provided at our school.</i>
--	--

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	
<b>Do you operate an EEO programme/policy?</b>	x		
<b>Has this policy or programme been made available to staff?</b>	x		Schooldocs is available for our staff and community to access.
<b>Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?</b>	x		Training in the sense of leadership PLD about how to engage in meaningful, deeper conversations with staff. Also about how to gather effective feedback about addressing concerns and changing direction with something in a school
<b>Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?</b>	x		Yes, I oversee this.
<b>Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?</b>	x		Through School Docs, this ensures regular reviewing of all policies, including those which EEO has been incorporated.
<b>Does your EEO programme/policy set priorities and objectives?</b>	x		<p>Yes, these are our objectives:</p> <ul style="list-style-type: none"> <li>● <i>treat current and prospective staff fairly</i></li> <li>● <i>make decisions based on relevant merit</i></li> <li>● <i>work to eliminate bias and discrimination</i></li> </ul>

## Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Daniel Simmonds	Presiding Member	Elected	Sep-25
Sarah Brown	Principal	ex Officio	
Pam Brunton	Parent Representative	Re-Elected	Sep-25
Amy Slack	Parent Representative	Re-Elected	Sep-25
Chloe Davenport	Parent Representative	Re-Elected	Sep-25
Amy Slack	Parent Representative	Re-Elected	Sep-25
Dave Te Iri	Parent Representative	Elected	Resigned November 2023
Joanne vanderLinden	Staff Representative	Re-Elected	Resigned December 2023
Trevor McLean	Parent Representative	Selected	Dec-23



## KiwiSport Funding 2023

Our 2023 school year had a strong focus on Physical Education and Sport which included educating parents on the importance of sport and movement for children.

Key target areas for 2023 included:

- Increasing opportunities for sporting events to take place within our school and the wider community
- Promote girls participating in a wider range of sporting activities
- More children being involved in physical activities
- Encouraging and supporting children to join sporting codes within the community

Sporting activities undertaken in 2023 with the assistance of KiwiSport included:

- Swimming Sports – whole school participation
- Inter School Swimming Sports
- School Cross Country – whole school participation (held offsite)
- Inter School Cross Country
- School Netball Teams – Future Ferns Competition
- Inter School Soccer Competition – both boys and girls
- Cricket Training (external coaches)
- Surfing Day Lesson (years 5 & 6)

In addition to the activities above, KiwiSport funding enabled the school to:

- purchase a range of sporting equipment for children to use during their play breaks which were well utilised
- hire buses to safely transport large groups of student to sporting venues

KiwiSport is valuable in funding these programmes for the tamariki of our school.

Dave Kirkland 2023  
Sport and PE Leader

# Kerikeri Primary School Annual Plan

2024





## Strategic Goal 1: *Learners at the centre: Pastoral care of our tamariki, kaiako and whānau*

**1.1: Prioritise the hauora, wellbeing and safety of our tamariki, kaiako and whānau through ensuring our KORU values are at the core of what we do**

**1.2: Create a vibrant kura environment that represents our vision, values and our community**

**Annual Target Goals:** **1.1:** Attendance: 90%; NZCER Survey: positive increases; PB4L Tiered Fidelity: Tier 1: 100%, Tier 2: 100%, Tier 3: 50%; Linewize installed on all chromebooks. **1.2:** Enviro: 50% towards achieving Silver; Bilingual signage: locations are bilingual and KORU behaviours

Initiatives:	What did we achieve? Evidence	Reasons for any differences:	Where to next?
<p><b>1.1</b> Reset of our attendance expectations. Staff and whānau are clear about expectations and systems in place around attendance</p>	<p>Attendance rates: Term 1: 89.5% Term 2: 85.1% Term 3: 85.6% Term 4: 87.2%</p> <p>Our DP attended 2 x termly ROCKON meetings with local schools, Police, MOE, Attendance services etc about attendance concerns.</p> <p>Teachers and DP followed a clear process if a child's attendance dropped.</p>	<p>Our goal was to achieve a 90% average for the year. We instead achieved an 86.85% average across the year. During terms 2, 3 and 4, there was a lot of illness in our community and parents were quick to keep children home. We had a small number of children with concerning attendance rates, and we worked with external agencies to support these families to raise their children's attendance. We also had numerous families take overseas holidays during term time which impacted on our school attendance rates.</p>	<p>We will continue to be prompt to respond when we see attendance rates drop. This involves having a clear system operating at school to monitor attendance, which we believe we have in place. We will continue to strive to achieve a 90% average for attendance at school. This will involve having regular reminders about the importance of attendance at school, working alongside families and external agencies when required to support children attending school.</p>

<p>Engage in 'Thinkandbeme' programme (school wide)</p>	<p>Think and Be Me facilitators ran sessions each term with all classes. Teachers also facilitated follow up sessions in class. Many of the terminologies used in this positive mental health programme were commonly utilised by staff and children following the sessions. The reason we sought to have this programme came from our last Health Education survey, where parents indicated that they would like to see us provide learning experiences about positive self belief. This came after Covid times, where a decline in children's mental health was found to be evident worldwide in children. In the NZCER survey about children's wellbeing, we saw a positive shift in the data across all sections since our last data collection.</p>	<p>It's hard to gauge an accurate indicator of the direct impact that Think and Be Me has had on our children in regards to their positive mental health. What we can say is that there is now a common language being utilised across our school with regards to sharing feelings, and that Mood Cubes were sent home so that families could also engage in the use of this language. Families were also always invited to the sessions facilitated by the PLD providers.</p>	<p>We need to ensure that we hold annual refreshers with staff about this programme to keep it at the forefront and maintain this consistency with language.</p>
<p>Te whare tapa wha PLD</p>	<p>As part of responding to the Health survey, we also brought in a facilitator from Sport Northland, who ran termly sessions on Te Whare Tapa wha. A te ao Māori perspective on wellbeing.</p>	<p>All sessions were completed. Teaching staff indicated that they had gained a far greater understanding of the model. Teachers have begun to incorporate the model into some units of work with children also.</p>	<p>A refreshed session is needed in 2024 to keep it at the forefront. Applying to school and also to themselves as individuals and the importance of staff taking care of themselves. Moving forward, I believe</p>



<p>Pou: investigate and aim to work with Nga wha</p>	<p>After many delayed communications between myself and Nga Wha Prison, they directed me to investigate working with Ngati Rehia. I met with Ngati Rehia representatives to discuss our school's vision with the pou. They went away to design and come up with a quote for the pou.</p>	<p>myself and then inducting a new DP. We made an improvement with our recycling system, by having a staff member monitoring what is being put in the different bins at the end of the day.</p> <p>Early in 2024, Ngati Rehia came back with a quote and design of a carving to go above the entrance of the hall. The quote was too expensive for us to accept. We have now put a hold on proceeding any further with this.</p>	<p>been developed along with Enviro leaders from each class (from year 3 and up).</p> <p>We will need to explore as a Board whether we go back to Nga Wha prison to see if they will design and make something, or alternatively we do not get any carvings for our school. We can also explore getting a grant for the carving.</p>
--	--	--	--

**Strategic Goal 2: *Barrier Free Access: Noticing, recognising and responding to the needs across our school***

**2.1:** Develop and implement practices that work for Māori

**2.2** Support programmes in place, responding to identified needs

**Annual Target Goals: 2.1:Ngati Rehia plan in place; Maintain expectation around te reo Māori; 2.2: 85% shift in our data (shift analysis)**

Actions	What did we achieve? Evidence	Reasons for any differences:	Where to next?
<p><b>2.1</b> Develop annual plan with Ngāti Rēhia about how we can work alongside them</p> <p>Expectations in place around upskilling in te reo me ngā tikanga</p>	<p>Our school became part of a group of local schools who began working on an overview from year 1 to year 13 for the NZ Histories Curriculum and how Ngati Rehia stories can be intertwined into units of work throughout this overview. Our Social Studies unit holder and our DP met with this group many times throughout 2023. They have now developed a unit of work that can be utilised in 2024.</p> <p>We now have teaching staff complete a te reo Māori course every two years. This is because as part of a teacher’s registration, the Principal must sign off that the teacher has continued to develop their knowledge of te reo me ngā tikanga Māori. Staff undertook a range of courses to fulfil this.</p>	<p>While we did not create an overview as such about working with Ngati Rehia, we have worked alongside them all year developing units of work for the NZ Histories curriculum.</p> <p>All teaching staff complied with this expectation.</p>	<p>In 2024, we will continue to work with Ngati Rehia and develop more units of work to use when teaching. We also hope to have a teacher only day, repeating what we did a few years ago, spending the day at the marae, learning about local stories.</p> <p>In 2024, I will take a Māori course in term 1 for staff. This is because some staff indicated the time outside of school that the courses took, and they felt that this was too much time, particularly with families.</p>

<p><b>2.2</b> Programmes put in place to accelerate learners (determined and driven by data)</p>	<p>In 2023, we had ALIM and ALL programmes in place. The children selected for these programmes were chosen from the 2022 end of year data. Both programmes accelerated more than 80% of the students.</p> <p>Our shift analysis for 2023 was as follows:  Reading: 82% students made sufficient or accelerated progress  Writing: 79% students made sufficient or accelerated progress  Maths: 82% of students made sufficient of accelerated progress.</p> <p>Our Māori student data showed the same percentage in each area give or take 1-2%.</p> <p>The shift analysis data was a positive increase from the shift analysis data in 2022:  Reading: Shift analysis for 2022 was 72%, in 2023 82%</p> <p>Writing: Shift analysis for 2022 was 63%, in 2023 79%</p> <p>Maths: Shift analysis for 2022 was 71%, in 2023 82%</p>	<p>While we did not hit the 85% target of shifting students, we still had pleasing shifts and very close to 85%. Please note that our data is not cleaned, and so all children enrolled at our school are included in our data.</p> <p>We need to continue to lift attendance at our school, as we feel this would contribute positively to our academic data.</p>	<p>We will continue to strive to increase the number of students making sufficient and accelerated progress. This will continue to be a focus for us.</p>
--	---	--	---

**Strategic Goal 3: Quality Teaching and Leadership: Engaging in evidence based practices to advance our tamariki**

**3.1** Develop student self efficacy through evidence based pedagogies

**3.2** Empower staff to implement our school curriculum

**Annual Target Goal: 3.1: 75% of children and staff are actively engaged in Learner Agency. 3.2: All staff teaching Structured Literacy: Spelling and Reading; All staff are confident to teach PE and greater understanding of Whare tapa wha.**

<b>Actions</b>	<b>What did we achieve? Evidence</b>	<b>Reasons for any differences:</b>	<b>Where to next?</b>
3.1: PLD around Learner agency (through inquiry)	Our DP ran PLD for staff about what is Learner Agency and practical ideas for in the classroom. Part of the sessions was sharing examples of what was happening in class. All staff were confident about Learner agency, and generating ideas about learner experiences that promote learner agency.	All staff were already engaging with learner agency in their classrooms. However, by having PLD around this, it brought it the forefront and delved more into the why we do this.	Annually we need to explore learner agency. We are revising our inquiry cycle in 2024, so when we share the revised version, we will again look at learner agency.

<p>3.2: Structured Literacy PLD (Major)</p>	<p>In 2023, we participated in a year long PLD programme with an IDEaL facilitator. At the start of the year, we started with the whole school engaging with Spelling, and then from term 3 onward, we started Reading school wide. Teachers were modelled effective teaching practice and also provided coaching about their teaching practice of Structured Literacy.</p>	<p>We had taken a slow journey with Structured Literacy, with 2022: a year long theory programme, with the purpose for our teachers understanding the why. We allowed some early adopters to start if they wanted to that year. This way, by 2023, we were ready to engage in school wide engagement in teaching, firstly with Spelling and then with Reading.</p>	<p>During the first term in 2024, we will continue PLD with IDEaL. Teachers will receive 1:1 coaching around their teaching practice of Structured Literacy.</p>
<p>PE: explore effective teaching and planning of PE (Minor)</p>	<p>A PE facilitator from Sport Northland came in and ran some PE sessions with staff. This coincided with our PLD around Te Whare Tapa Wha. Staff were shown a range of resources, engaged in a number of PE sessions, and PLD around the makeup of effective PE sessions.</p>	<p>Sessions were well run and high engagement from staff. Teachers expressed their growing confidence in this area after the PLD.</p>	<p>We have a PE unit holder who is there to support staff if required.</p>





# Data Analysis



Kerikeri  
Primary School

**2023 End of Year Data Analysis**<sup>38</sup>

# Contents



## Part 1 Shift Analysis

- Shift Analysis
- Explanation
- Reading, Writing, Maths
- Summary

## Part 2 OTJ per Subject and Cohort

- KKPS Milestone Definitions
- KKPS OTJ Expectations
- 2023 OTJ Reading
- 2023 OTJ Writing
- 2023 OTJ Maths
- Summary

## Part 3 Te Whakatupuranga

- 2023 OTJ Reading
- 2023 OTJ Writing
- 2023 OTJ Maths
- Summary

## Part 4 General

- Attendance
- 2024 Goals

All data in this analysis includes all students for which data is collected - therefore, the data has not been 'cleaned' unless specified otherwise .

# Part 1 Shift Analysis



The following shift analysis tables show the shift that cohorts have made over the last 12 months (2022 to 2023).

Expectation in our education system is that 1 year at school = 1 step progress which equates to half a curriculum level.

Insufficient Progress < 1 step. Accelerated progress > 1 step.

These tables only show the comparison of students who have the relevant data from 2022 and 2023.

Shift analysis does not reflect well below, below, at or above data.

Excluding Yr 0, we have 148 students on our roll for whom there is no shift data (2022 Year 6 students and new enrolments)

# Shift Analysis for 2023

Reading	Sufficient/ Accelerated Progress	Insufficient Progress
<b>Whole School</b>	82%	18%
<b>Boys</b>	82%	18%
<b>Girls</b>	82%	18%
<b>Māori**</b>	80%	20%

Writing	Sufficient/ Accelerated Progress	Insufficient Progress
<b>Whole School</b>	79%	21%
<b>Boys</b>	75%	25%
<b>Girls</b>	84%	16%
<b>Māori**</b>	77%	23%

Maths	Sufficient/ Accelerated Progress	Insufficient Progress
<b>Whole School</b>	82%	18%
<b>Boys</b>	83%	17%
<b>Girls</b>	80%	20%
<b>Māori**</b>	79%	21%

\*Percentages have been round so maybe slightly out

\*\* Students who have listed Māori as Ethnicity 1

# Shift Analysis Comparison



## Reading:

Shift analysis for 2022 was 72%, in 2023 82%

## Writing:

Shift analysis for 2022 was 63%, in 2023 79%

## Maths:

Shift analysis for 2022 was 71%, in 2023 82%

## Conclusion:

We are moving our students at a positive rate and we've increased the rate at which we are progressing our students so that the vast majority of students are making sufficient or accelerated progress.

# Part 2 OTJ Per Subject and Cohort



- KKPS Milestone Definitions
- KKPS OTJ Expectations
- 2023 OTJ Reading
- 2023 OTJ Writing
- 2023 OTJ Maths
- Summary

# KKPS Milestone Definitions



<b>Student Report Terms</b>	<b>Assessment/Reporting to BOT, SLT and Teachers</b>	<b>Definition</b>
<b>Needs Support</b>	<b>Well Below</b>	<b>At least one year below the expected curriculum level for their year</b>
<b>Approaching</b>	<b>Below</b>	<b>Less than one year below the expected level for their year</b>
<b>Achieved</b>	<b>At</b>	<b>Meeting the expected curriculum level for their year</b>
<b>Exceeding</b>	<b>Above</b>	<b>Working above the expected curriculum level for their year</b>

# KKPS OTJ Expectations



OTJ = Overall Teacher Judgment of student achievement with regards to meeting KKPS curriculum expectations

Following consultation with iDeal and discussions within the Extended Leadership Team, we have made the following changes with regards to KKPS OTJ expectations.

1. Removed 'Late Level' criteria
2. Narrowed the bands of achievement to more accurately reflect performance at each step
3. Clarified staff understanding of criteria for 'AT' level
4. Aligned understanding of targets within Structured Literacy and Prime programs

## **Impact:**

We have achieved greater consistency among teachers' OTJs

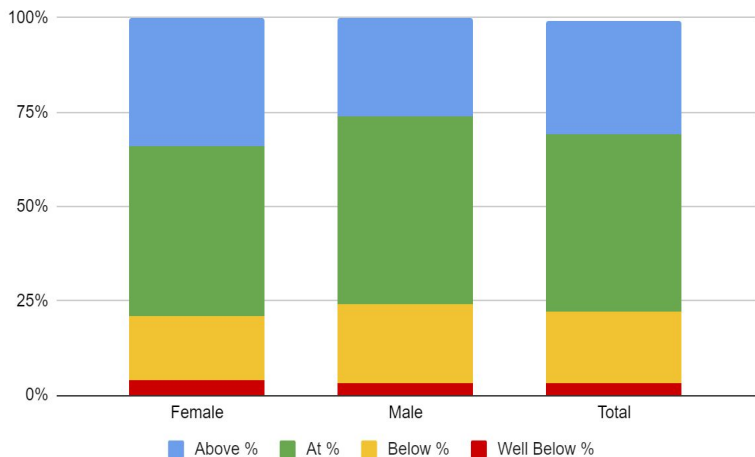
We have removed variability in data reporting. However, this does create some difficulty in making comparison to previous years.



# 2023 Reading OTJ By Gender



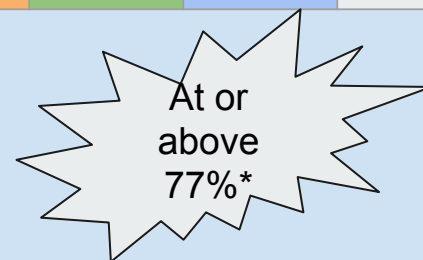
OTJ Reading By Gender



	Well Below	Below	At	Above	Total
Female	4%	17%	45%	34%	258
Male	3%	21%	50%	26%	281
School	3%	19%	47%	30%	539

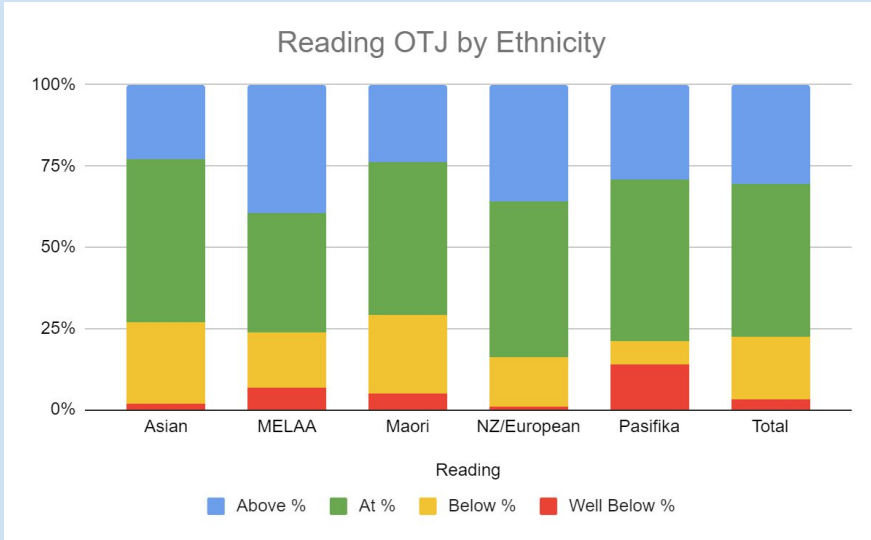
Female - 79%, Male 76% and Whole School 77%

Difference in percentage between Female and Male reflects international and national findings with regards to literacy achievement ([The Education Hub, 2022](#))



# 2023 Reading OTJ By Ethnicity

At or above  
77%



	Well Below	Below	AT	Above	Total No
<b>Asian</b>	2%	25%	50%	23%	44
<b>MELAA*</b>	7%	17%	37%	40%	30
<b>Maori</b>	5%	24%	47%	24%	222
<b>NZ/European</b>	1%	15%	48%	36%	229
<b>Pasifika</b>	14%	7%	50%	29%	14
<b>Total</b>	3%	19%	47%	30%	539

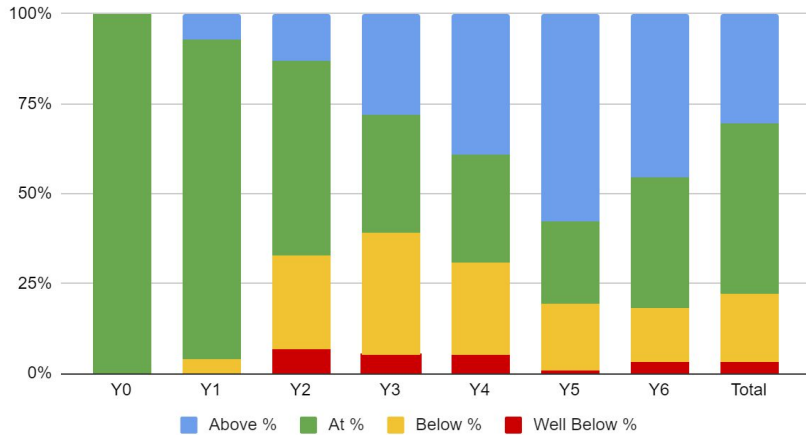
\*MELAA - Middle Eastern, Latin American, African

Asian 73% at or above, MELAA 77%, Māori 71%, NZ European 84%, Pasifika 79%

# 2023 Reading OTJ By Year Level



OTJ Reading By Year Level



Year 1 96% at or above, Year 2 68%, Year 3 61%, Year 4 69%, Year 5 80%, Year 6 81%

Year	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
0					36	100%			36
1			3	4%	67	89%	5	7%	75
2	6	7%	22	26%	47	55%	11	13%	86
3	4	5%	27	34%	26	33%	22	28%	79
4	4	5%	22	26%	25	30%	33	39%	84
5	1	1%	15	18%	19	23%	47	57%	82
6	3	3%	15	15%	35	36%	44	45%	97
<b>Total</b>	<b>18</b>	<b>3%</b>	<b>104</b>	<b>19%</b>	<b>255</b>	<b>47%</b>	<b>162</b>	<b>30%</b>	<b>539</b>

# 2023 Reading OTJ Discussion



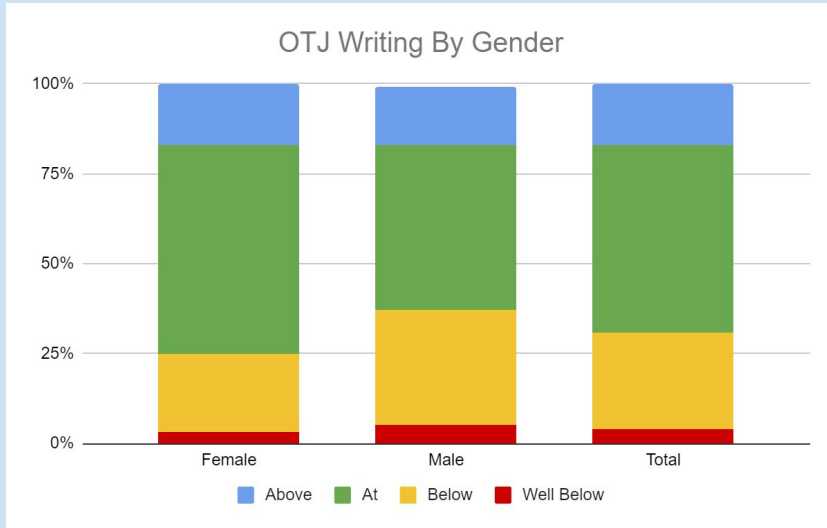
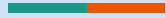
**Areas of Strength:** Mid year data for Year 2 showed just 39% tracking towards at/above for end of year. End of year data shows year twos scoring 68% at or above. This is a significant shift in achievement for this cohort and is reflective of the early intervention implemented to support the Structured Literacy program. In particular, the intensive intervention program run in Term 3 and 4. It shows that not only has the intervention been effective but also that our commitment to iDeal Structured Literacy program is having a positive impact on student progress in the foundational years of primary school.

**Areas of Concern:** Our Māori cohort is currently performing at 71% at or above. When compared to Māori in Te Whakaturanga (83%) it is clear that a focus on Māori engagement is needed. We are now working with Cognition to refresh our Culturally Responsive Practice based on Russell Bishop's *Teaching to the North East* throughout 2024.

**Areas of Focus:** Attendance removed: When students with attendance lower than 70% are removed from the analysis, the whole school achievement percentage for at and above is increased to 80%. This shift of 3% demonstrates the impact of an explicit approach to reading instruction which is still only 2 terms into whole school implementation. This information is two fold, one supporting the structured literacy approach and two highlighting the impact of long term attendance on the learning outcomes of our tamariki.

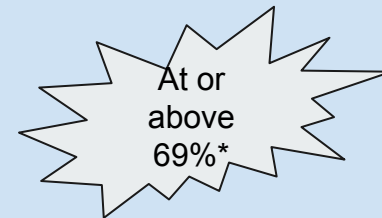
**Points to note:** School wide use of iDeal reading instruction has just completed its second term so we are still in our infancy in terms of implementation of a new literacy approach. With our new understanding, we can expect to take longer to develop the foundational skills of phonological awareness, the alphabetic principle and reading fluency. However, with this foundation in place, we can expect that our students will quickly develop reading comprehension. The fact that our senior year levels are demonstrating high levels of literacy (80% at or above) supports this expected pattern. As our implementation improves and becomes increasingly embedded we can expect similar results throughout year levels.

# 2023 Writing OTJ By Gender



	Well Below	Below	At	Above	Total
Group	%	%	%	%	No
Female	3%	22%	58%	17%	259
Male	5%	32%	46%	16%	281
Whole School	4%	27%	52%	17%	540

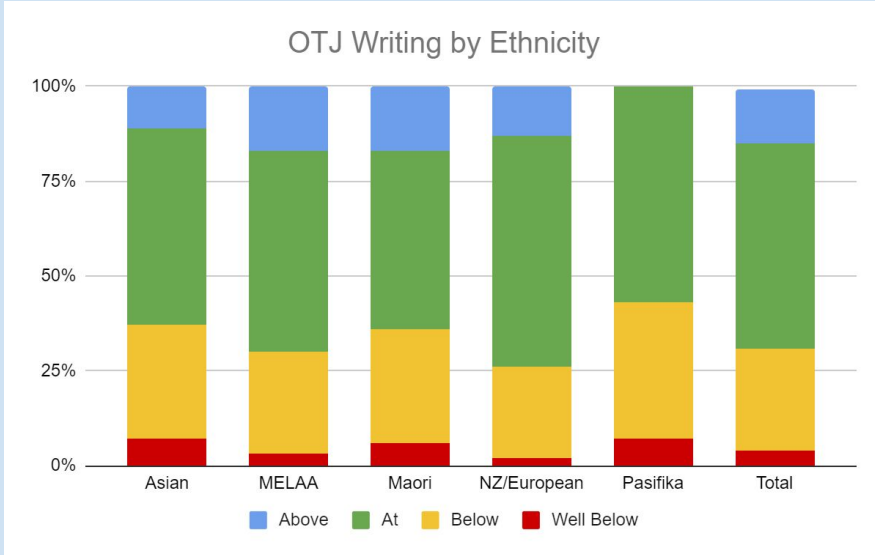
Female at or above 75%, Male 62% and Whole School 69%



\*Mid Year OTJ 59%

# 2023 Writing OTJ By Ethnicity

At or above 69%



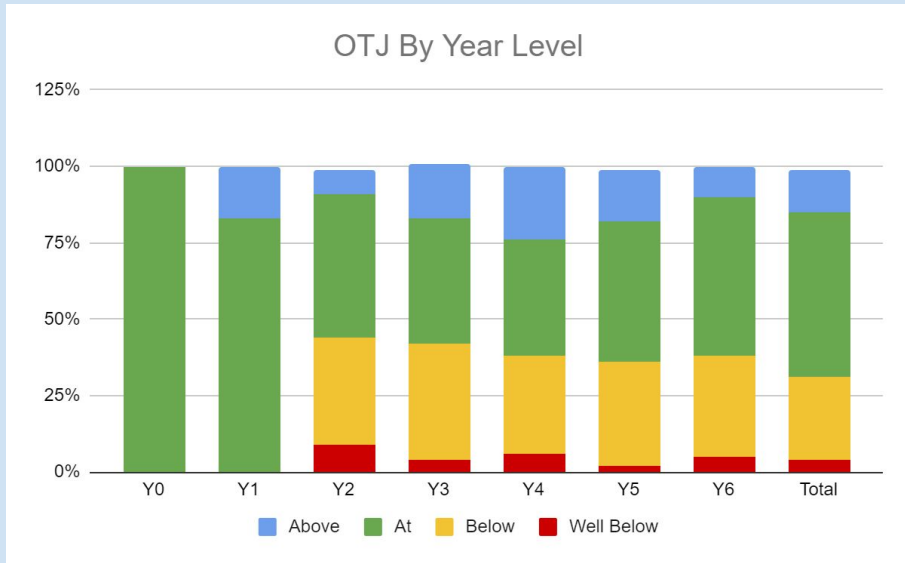
	Well Below	Below	AT	Above	Total No
<b>Asian</b>	7%	30%	52%	11%	44
<b>MELAA*</b>	3%	27%	53%	17%	30
<b>Maori</b>	6%	30%	47%	17%	222
<b>NZ/European</b>	2%	24%	61%	13%	230
<b>Pasifika</b>	7%	36%	57%	0%	14
<b>Total</b>	4%	27%	54%	14%	540

\*MELAA - Middle Eastern, Latin American, African

Asian at or above 63%, MELAA 70%, Māori 64%, NZ/European 74%, Pasifika 57%

# 2023 Writing OTJ By Year Level

At or above 69%



Year 1 100%, Year 2 55%, Year 3 59%, Year 4 62%, Year 5 63%, Year 6 62%

Year	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
0					36	100%			36
1					62	83%	13	17%	75
2	8	9%	30	35%	40	47%	7	8%	85
3	3	4%	30	38%	33	41%	14	18%	80
4	5	6%	27	32%	32	38%	20	24%	84
5	2	2%	28	34%	38	46%	14	17%	82
6	5	5%	32	33%	51	52%	10	10%	98
<b>Total</b>	23	4%	147	27%	292	54%	78	14%	540

# 2023 Writing OTJ Discussion



**Areas of Strength:** Females are achieving at 75% at or above.

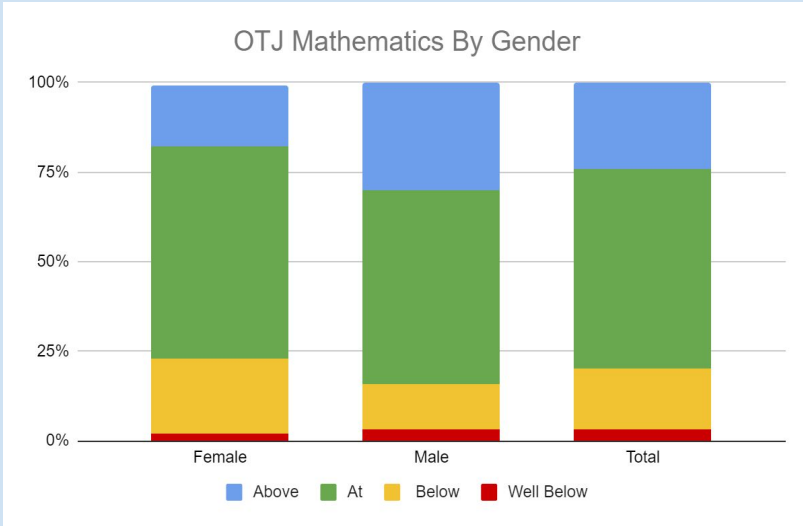
**Areas of Concern:** Our intention is to have our school above 70% for at or above achievement.

**Areas of Focus:** Achievement data sitting at 62% for males. Although this trend follows both international and national data, it is imperative that we address this current discrepancy in writing achievement data. Current research supports much of what we are already doing to address this issue: explicit instruction, focus on reducing mental load by improving technical skill (explicit handwriting and spelling instruction), intentional focus on vocabulary building and encouraging developing content knowledge ([The Education Hub](#)). Our goal is to continue to upskill teacher knowledge of best practice and drive consistency across classrooms to ensure that this is embedded within our practise, school wide.

**Points to note:** Whole School (Attendance removed) = 70% achieving at or above. Attendance continues to have an impact on student achievement data. Although attendance data has stabilised, it continues to sit below the national target level of 90% (currently 86%).



# 2023 Maths OTJ By Gender



	Well Below	Below	At	Above	Total
Group	%	%	%	%	No
Female	2%	21%	59%	17%	259
Male	3%	13%	54%	30%	281
Whole School	3%	17%	56%	24%	540

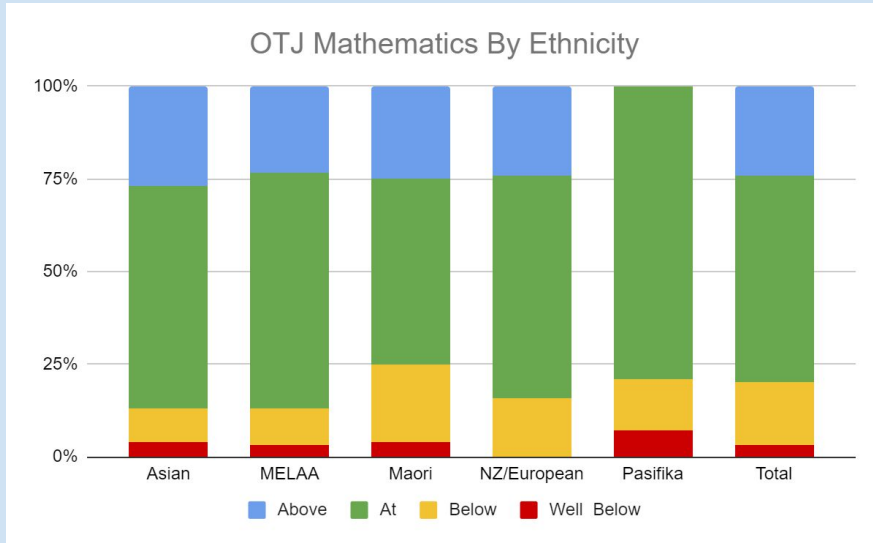
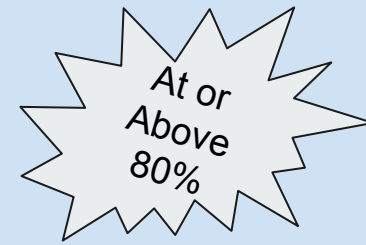
Female at or above 76%, Male at or above 84% and whole school at or above 80%

These are very pleasing results for our Females who were less than 70% in 2022



\*Mid Year OTJ 54%

# 2023 Maths OTJ By Ethnicity



	Well Below	Below	AT	Above	Total No
Asian	4%	9%	60%	27%	45
MELAA*	3%	10%	63%	23%	30
Maori	4%	21%	50%	25%	221
NZ/European	0%	16%	60%	24%	230
Pasifika	7%	14%	79%		14
<b>Total</b>	<b>3%</b>	<b>17%</b>	<b>56%</b>	<b>24%</b>	<b>540</b>

\*MELAA - Middle Eastern, Latin American, African

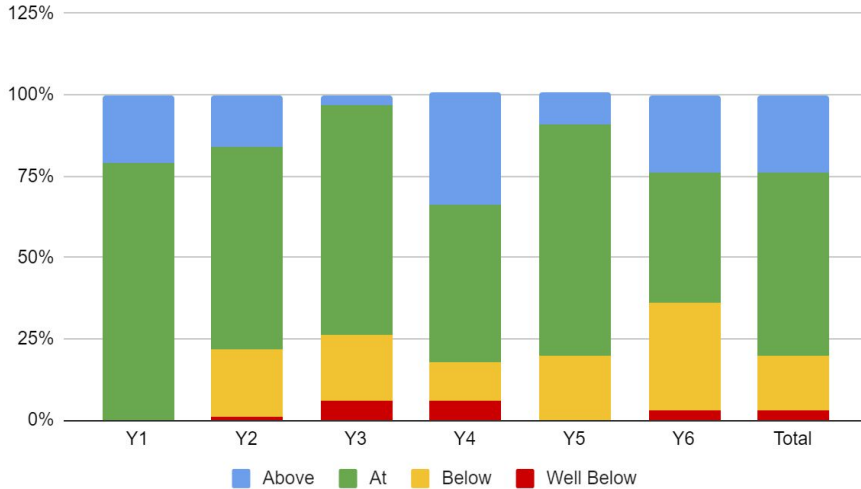
Asian 87%, MELAA 86%, Māori 75%, NZ/European 84%, Pasifika 79%

All identified groups are achieving above 70% for at or above expectation

# 2023 Maths OTJ By Year Level



OT Mathematics By Year Level



Year	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
1					59	79%	16	21%	75
2	1	1%	18	21%	53	62%	14	16%	86
3	5	6%	16	20%	56	71%	2	3%	79
4	5	6%	10	12%	40	48%	29	35%	84
5			16	20%	58	71%	8	10%	82
6	3	3%	32	33%	39	40%	24	24%	98
<b>Total</b>	14	3%	92	17%	305	56%	129	24%	540

Year 1 at or above 100%, Year 2 78%, Year 3 74%, Year 4 83%, Year 5 81% and Year 6 64%

# 2023 Maths OTJ Discussion



**Areas of Strength:** Years 1-5 across whole school are all scoring above 70% for at or above in Maths.

**Areas of Concern:** Year 6 whole school data shows 'at or above' below 70%. It is concerning that this cohort has performed lower than 2022 data. However, we need to take into account that this includes new students, Tier 3 and ORS students and attendance <70% students. Our Year 6 cohort includes a number of particularly high behaviour and learning needs students.

**Areas of Focus:** In 2024, we will need to focus on our year 3s (2024 year 4s) with 26 students currently working within Level 1. A significant number of these students are currently tracked for attendance, learning or behaviour concerns.

**Points to Note:** Mathematics Whole School (Attendance removed): 82% - when students with attendance less than 70% are removed from the analysis, achievement rate for at or above is increased from 80% to 82%.

**2024:** We will be adopting the newly revised Pr1me books and adding the digital platform for teachers and students. Priorities for the Mathematics curriculum team are to improve consistency in usage of course books for explicit teaching and management of groups within classes.

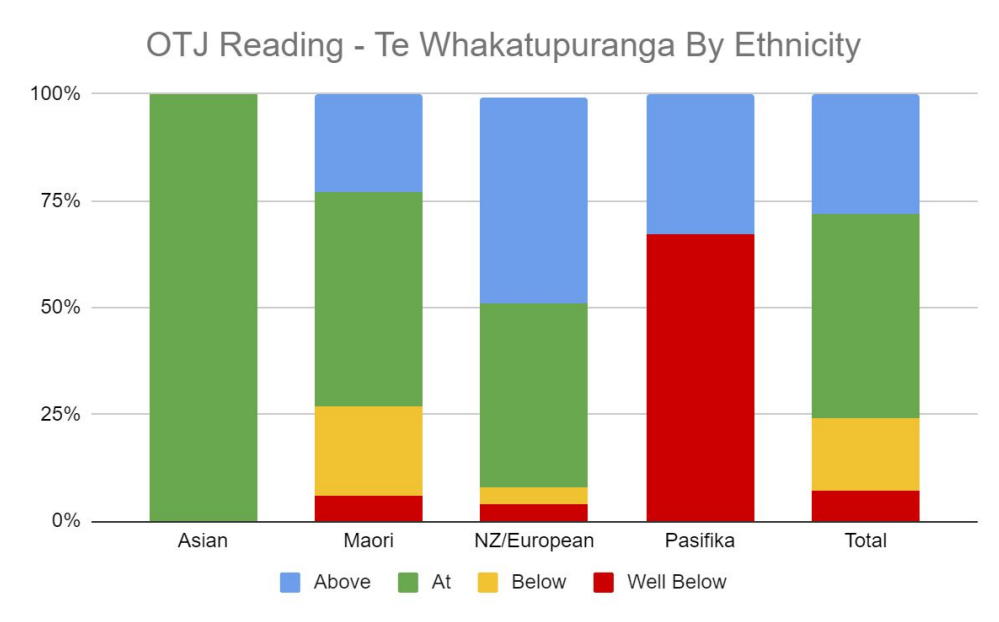
# Part 3 Te Whakaturanga



- 2023 OTJ Reading
- 2023 OJT Writing
- 2023 OTJ Maths
- Overall Summary

# 2023 Reading OTJ - Te Whakatupuranga By Ethnicity

At or above 76%

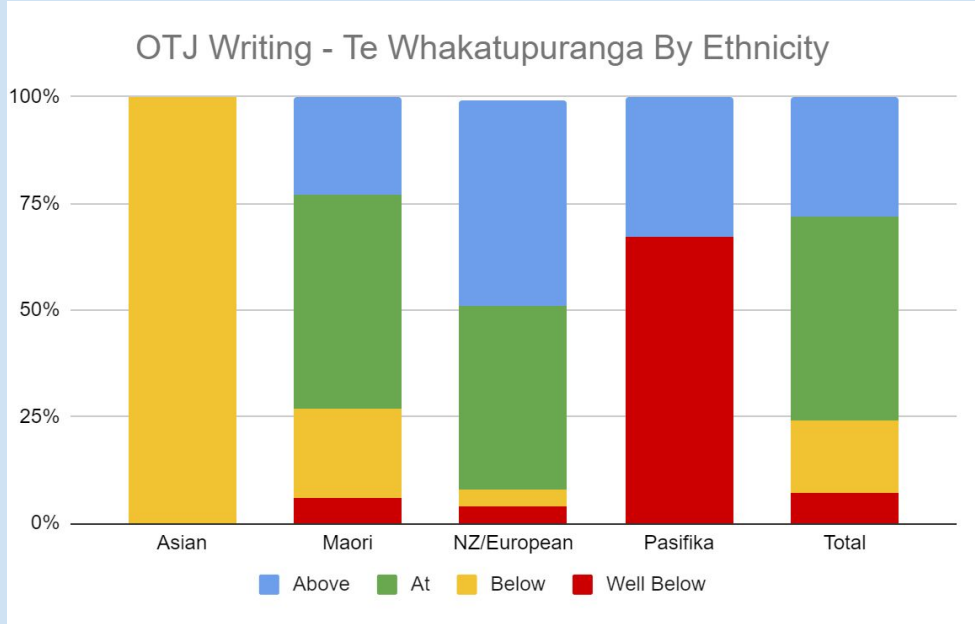


	Well Below	Below	At	Above	Total
Asian			100%		1
Māori	6%	21%	50%	23%	90
NZ/European	4%	4%	43%	48%	23
Pasifika	67%			33%	3
Total	7%	17%	48%	28%	117

Māori students: 73% At or Above compared to English Medium 71%  
 NZ/European: 91% At or Above compared to English Medium 84%

# 2023 Writing OTJ - Te Whakaturanga By Ethnicity

At or above 74%

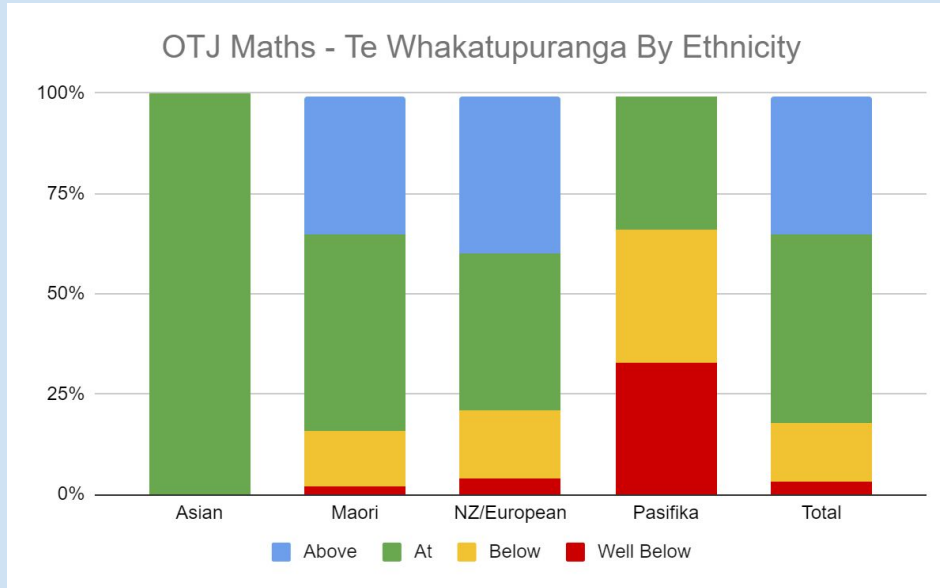


	Well Below	Below	At	Above	Total
Asian		100%			1
Māori	3%	20%	46%	31%	19
NZ/European	4%	22%	35%	39%	23
Pasifika	33%	33%	33%		3
Total	4%	21%	43%	31%	18

Māori students: 77% At or Above compared to English Medium 64%  
 NZ/European: 74% At or Above compared to English Medium 74%

# 2023 Maths OTJ - Te Whakatupuranga By Ethnicity

At or above 81%



	Well Below	Below	At	Above	Total
Asian			100%		1
Māori	2%	14%	49%	34%	90
NZ/European	4%	17%	39%	39%	23
Pasifika	33%	33%	33%		3
Total	3%	15%	47%	34%	117

Māori students: 83% At or Above compared to English Medium 80%

NZ/European: 78% At or Above compared to English Medium 84%



# Te Whakatupuranga Discussion



In terms of literacy, there are great things happening in Te Whakatupuranga. On comparison, Māori students in Te Whakatupuranga are outperforming their counterparts in English Medium (Reading, 73% compared to 71% and in Writing, 77% compared to 64%).

It is important that we both celebrate this achievement and look towards how we take the merits of this approach and expand to our students in English Medium.

It is noteworthy that our NZ/European students in Te Whakatupuranga performed higher in reading (91% compared to 84% in reading and matched for writing at 74%). These figures would support the argument that NZ/European students are not disadvantaged (and even supported) by a te ao Māori approach to learning in literacy.

# 2023 Attendance Data



	Term 2 2022	Term 3 2022	Term 4 2022	Term 1 2023	Term 2 2023	Term 3 2023	Term 4 2023
Attendance Percentage	83.1%	86.3%	86%	89.5%	85.1%	86%	86%

Although our attendance appears to have stabilised at 86% in Terms 3 and 4 this year, it still falls below a national set goal of >90% attendance. A significant number of students with < 70% attendance are sitting within our below and well below categories across curriculum areas highlighting the critical need for good attendance rates in terms of learning achievement.

We continue to engage with Ngati Rehia through Rock On and report as per procedure on concerning attendance rates. We have achieved pleasing results for a number of our students in the latter part of this year and hope to continue the connection and support into 2024.

# 2024 Goals



1. Embed a high standard, consistent Structured Literacy approach school wide
2. Refresh staff understanding of effective writing instruction and support transfer of skills from Structured Literacy sessions to student writing. Explore the 'Simple View of Writing'.
3. Run a Tier 2 Structured Literacy intervention program with students in Years 2 and 3
4. Implement the refreshed Pr1me program school wide
5. Working with Cognition regarding a refresh of our Culturally Responsive Practice



## How we have given effect to Te Tiriti o Waitangi

Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi by:

- working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
- achieving equitable outcomes for Māori students.

KKPS honours the Treaty of Waitangi through its deep integration of te reo Māori. The commitment to teachers to upskill in te reo Maori courses every two years ensures that the language remains vibrant throughout the school. Embracing Te Ao Maori, KKPS celebrates daily with whakatauki and bilingual signage throughout the school, fostering a rich cultural environment.

Collaboration with local hapu Ngati Rehia underscores KKPS's dedication to indigenous partnerships. This collaboration extends to curriculum development, with units of work tailored to support the New Zealand Histories curriculum. The inclusion of a Ngati Rehia representative on the Board amplifies the hapu's voice in decision-making processes.

Our Māori bilingual unit (Te Whakatupuranga) currently with six classes and expanding to seven classrooms in 2025, exemplifies the school's commitment to bilingual education. With classes ranging from 30-50% in Maori to 50-80%. Academic success among our Māori students mirrors that of the broader student body, showcasing the effectiveness of the inclusive practices at our school.

KKPS's steadfast commitment to the Treaty of Waitangi reflects a sincere dedication to honouring its principles, ensuring that Te Tiriti remains at the forefront of the school's ethos.