

KAPITI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	2873
Principal:	Brent McDowell
School Address:	20 Iver Trask Place Paraparaumu
School Postal Address:	P O Box 134, Kapiti,
School Phone:	04-298-5605
School Email:	admin@kapiti.school.nz

Members of the Board

Position	How Position Gained	Name	Term Expired/ Expires
Presiding Member	Elected	Ben Muphy	Sep-25
Principal ex Officio	Of right	Brent McDowell	ongoing
Parent Representative	Elected	Natalie Deihl	Sep-25
Parent Representative	Elected	Micheal Grey	Dec-22
Parent Representative	Elected	Zeke Lytollis	Sep-25
Parent Representative	Elected	Peter Steenberg	Sep-25
Staff Representative	Elected	Casey Eastham	Sep-25
Left office			
Parent Representative	Elected	Andrea Galland	Sep-22
Parent Representative	Elected	Lafaele Vaeluaga	Sep-22
Parent Representative	Elected	Eve Rongo	Sep-22
Parent Representative	Elected	Jillian Jenness	Apr-22

Accountant / Service Provider: Davidson Dickson Ltd

KAPITI SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
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Financial Statements

<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 19</u>	Notes to the Financial Statements

Other Information

Analysis of Variance

Kiwisport

Statement of Compliance with Employment Policy

Kapiti School

Statement of Responsibility

For the year ended 31 December 2022

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

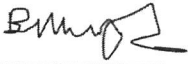
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Benjamin John Murphy

Full Name of Presiding Member



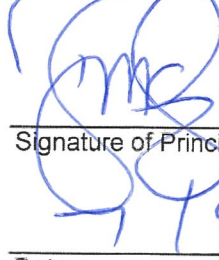
Signature of Presiding Member

7 Aug 2023

Date:

Brent McDanell

Full Name of Principal



Signature of Principal

7/8/23

Date:

Kapiti School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,550,052	1,551,726	1,630,770
Locally Raised Funds	3	87,889	67,778	212,881
Interest Income		20,983	17,500	8,911
Total Revenue		1,658,924	1,637,004	1,852,562
Expenses				
Locally Raised Funds	3	1,440	-	23,349
Learning Resources	4	1,088,232	1,081,584	1,169,171
Administration	5	140,120	126,543	106,934
Finance		1,128	-	1,062
Property	6	393,544	524,307	392,286
Loss on Disposal of Property, Plant and Equipment		1,979	-	-
		1,626,443	1,732,434	1,692,802
Net Surplus / (Deficit) for the year		32,481	(95,430)	159,760
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		32,481	(95,430)	159,760

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

Kapiti School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,337,009	1,337,009	1,169,026
Total comprehensive revenue and expense for the year		32,481	(95,430)	159,760
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	8,223
Equity at 31 December		1,369,490	1,241,579	1,337,009
Accumulated comprehensive revenue and expense		1,369,490	1,241,579	1,337,009
Reserves		-	-	-
Equity at 31 December		1,369,490	1,241,579	1,337,009

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.

Kapiti School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	330,202	64,467	208,460
Accounts Receivable	8	74,974	70,000	73,140
Prepayments		1,534	3,000	1,620
Investments	9	940,978	950,000	1,057,837
Funds Receivable for Capital Works Projects	15	25,746	-	-
		<u>1,373,434</u>	<u>1,087,467</u>	<u>1,341,057</u>
Current Liabilities				
GST Payable		20,693	-	6,884
Accounts Payable	11	104,250	98,106	108,190
Revenue Received in Advance	12	58,389	-	25,778
Provision for Cyclical Maintenance	13	11,916	38,042	38,042
Finance Lease Liability	14	6,799	5,000	4,219
Funds held for Capital Works Projects	15	264,081	-	141,391
		<u>466,128</u>	<u>141,148</u>	<u>324,504</u>
Working Capital Surplus/(Deficit)		907,306	946,319	1,016,553
Non-current Assets				
Property, Plant and Equipment	10	499,448	330,588	344,588
		<u>499,448</u>	<u>330,588</u>	<u>344,588</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	28,989	28,828	18,828
Finance Lease Liability	14	8,275	6,500	5,304
		<u>37,264</u>	<u>35,328</u>	<u>24,132</u>
Net Assets		<u>1,369,490</u>	<u>1,241,579</u>	<u>1,337,009</u>
Equity		<u>1,369,490</u>	<u>1,241,579</u>	<u>1,337,009</u>

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



Kapiti School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		506,349	661,628	432,393
Locally Raised Funds		80,989	67,778	204,189
Goods and Services Tax (net)		13,804	-	5,368
Payments to Employees		(275,495)	(281,374)	(214,913)
Payments to Suppliers		(217,874)	(220,827)	(236,978)
Interest Paid		(1,128)	-	(1,062)
Interest Received		18,039	19,000	8,878
Net cash from/(to) Operating Activities		124,684	246,205	197,875
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(210,848)	174,450	(41,683)
Purchase of Investments		-	(380,887)	(188,724)
Proceeds from Sale of Investments		116,859	-	-
Net cash from/(to) Investing Activities		(93,989)	(206,437)	(230,407)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,223
Finance Lease Payments		(5,898)	(4,642)	(6,960)
Loans Received		-	-	-
Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		96,945	-	137,540
Net cash from/(to) Financing Activities		91,047	(4,642)	138,803
Net increase/(decrease) in cash and cash equivalents		121,742	35,126	106,271
Cash and cash equivalents at the beginning of the year	7	208,460	29,341	102,189
Cash and cash equivalents at the end of the year	7	330,202	64,467	208,460

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

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



Kapiti School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Kapiti School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.



Critical Judgements in applying accounting policies

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

Classification of leases**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) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10-50 years
Board Owned Buildings	10-50 years
Furniture and equipment	2-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

k) Accounts Payable

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

l) Employee Entitlements*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

m) Revenue Received in Advance

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

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

n) Funds held for Capital works

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

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

o) Shared Funds

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

p) Provision for Cyclical Maintenance

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

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

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

q) Financial Instruments

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

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

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

r) Borrowings

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	481,267	376,176	423,394
Teachers' Salaries Grants	775,551	775,550	915,011
Use of Land and Buildings Grants	293,234	400,000	283,366
Other Government Grants	-	-	8,999
	<u>1,550,052</u>	<u>1,551,726</u>	<u>1,630,770</u>

The school has opted in to the donations scheme for this year. Total amount received was \$(25,800).

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	27,501	28,000	113,566
Fees for Extra Curricular Activities	2,528	-	16,368
Fundraising & Community Grants	53,062	37,778	78,805
Other Revenue	4,798	2,000	4,142
	<u>87,889</u>	<u>67,778</u>	<u>212,881</u>
Expenses			
Extra Curricular Activities Costs	1,440	-	23,349
	<u>1,440</u>	<u>-</u>	<u>23,349</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>86,449</u>	<u>67,778</u>	<u>189,532</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	63,114	60,660	62,069
Equipment Repairs	-	-	87
Information and Communication Technology	7,042	7,000	6,505
Library Resources	1,677	500	717
Employee Benefits - Salaries	935,177	953,924	1,033,656
Staff Development	15,764	19,500	14,003
Depreciation	65,458	40,000	52,134
	<u>1,088,232</u>	<u>1,081,584</u>	<u>1,169,171</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	9,103	9,103	8,838
Board Fees	2,749	3,240	2,795
Board Expenses	10,659	9,400	4,026
Communication	3,176	4,750	3,397
Consumables	4,086	9,300	3,342
Operating Lease	209	-	280
Other	4,372	8,650	6,518
Employee Benefits - Salaries	95,142	70,000	66,993
Insurance	2,724	4,200	2,845
Service Providers, Contractors and Consultancy	7,900	7,900	7,900
	140,120	126,543	106,934

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	6,939	7,500	7,494
Consultancy and Contract Services	27,892	28,100	25,565
Cyclical Maintenance Provision	(1,266)	10,000	11,426
Grounds	1,079	200	1,488
Heat, Light and Water	14,936	14,194	12,989
Rates	6,204	6,250	5,800
Repairs and Maintenance	17,734	29,563	19,377
Use of Land and Buildings	293,234	400,000	283,366
Security	1,640	2,500	1,298
Employee Benefits - Salaries	25,152	26,000	23,483
	393,544	524,307	392,286

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	100,091	64,467	208,448
Saver account	230,099	-	-
Saver	12	-	12
Cash and cash equivalents for Statement of Cash Flows	330,202	64,467	208,460

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

Of the \$330,202 Cash and Cash Equivalents, \$265,081 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	14,799	-	370
Interest Receivable	4,726	-	1,782
Teacher Salaries Grant Receivable	55,449	70,000	70,988
	74,974	70,000	73,140
Receivables from Exchange Transactions	19,525	-	2,152
Receivables from Non-Exchange Transactions	55,449	70,000	70,988
	74,974	70,000	73,140

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	940,978	950,000	1,057,837
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	940,978	950,000	1,057,837



10. Property, Plant and Equipment

2022	Opening Balance \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	58,953	-	-	-	(2,035)	56,918
Building Improvements	86,520	211,979	-	-	(24,486)	274,013
Furniture and Equipment	101,587	20,764	(1,979)	-	(19,469)	100,903
Information and Communication Technology	37,314	6,090	-	-	(11,986)	31,418
Work In Progress	39,276	7,350	(37,788)	-	-	8,838
Leased Assets	8,292	11,448	-	-	(5,900)	13,840
Library Resources	12,646	2,454	-	-	(1,582)	13,518
Balance at 31 December 2022	344,588	260,085	(39,767)	-	(65,458)	499,448

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	101,737	(44,819)	56,918	101,737	(42,784)	58,953
Building Improvements	337,781	(63,768)	274,013	125,802	(39,282)	86,520
Furniture and Equipment	270,306	(169,403)	100,903	255,347	(153,760)	101,587
Information and Communication Technology	106,510	(75,092)	31,418	112,605	(75,291)	37,314
Work in Progress	8,838	-	8,838	39,276	-	39,276
Leased Assets	47,140	(33,300)	13,840	35,692	(27,400)	8,292
Library Resources	71,441	(57,923)	13,518	68,987	(56,341)	12,646
Balance at 31 December	943,753	(444,305)	499,448	739,446	(394,858)	344,588

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	17,488	13,106	10,579
Accruals	9,103	5,000	8,838
Employee Entitlements - Salaries	64,699	75,000	78,602
Employee Entitlements - Leave Accrual	12,960	5,000	10,171
	<u>104,250</u>	<u>98,106</u>	<u>108,190</u>
Payables for Exchange Transactions	104,250	98,106	108,190
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>104,250</u>	<u>98,106</u>	<u>108,190</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	25,082	-	-
Other revenue in Advance	33,307	-	25,778
	<u>58,389</u>	<u>-</u>	<u>25,778</u>

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	56,870	56,870	64,130
Increase to the Provision During the Year	(1,266)	10,000	11,426
Use of the Provision During the Year	(14,699)	-	(18,686)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>40,905</u>	<u>66,870</u>	<u>56,870</u>
Cyclical Maintenance - Current	11,916	38,042	38,042
Cyclical Maintenance - Non current	28,989	28,828	18,828
	<u>40,905</u>	<u>66,870</u>	<u>56,870</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan and quoted work price schedule.

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	5,772		3,664
Later than One Year and no Later than Five Years	7,639		4,713
Future Finance Charges	1,663		1,146
	<u>15,074</u>	<u>-</u>	<u>9,523</u>
Represented by			
Finance lease liability - Current	6,799		4,219
Finance lease liability - Non current	8,275		5,304
	<u>15,074</u>	<u>-</u>	<u>9,523</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.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Universal Bathroom	<i>ongoing</i>	-	-	(12,445)		(12,445)
Block N	<i>ongoing</i>	12,591	-	(25,892)		(13,301)
AMS Combined stage 2	<i>ongoing</i>	26,368	200,000	(33,612)		192,756
Cladding	<i>ongoing</i>	21,203	-	(3,000)		18,203
SIP Caretaker shed, breakout		81,229	-	(28,107)		53,122
Totals		<u>141,391</u>	<u>200,000</u>	<u>(103,056)</u>	<u>-</u>	<u>238,335</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	264,081
Funds Receivable from the Ministry of Education	(25,746)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block N		-	49,393	(36,802)		12,591
AMS Combined stage 2		-	34,343	(7,975)		26,368
Cladding			32,100	(10,897)		21,203
SIP Caretaker shed, breakout		3,851	103,000	(25,622)		81,229
Roof replacement		-	45,116	(45,116)		-
Totals		<u>3,851</u>	<u>263,952</u>	<u>(126,412)</u>	<u>-</u>	<u>141,391</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	141,391
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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,749	2,795
<i>Leadership Team</i>		
Remuneration	242,297	240,726
Full-time equivalent members	2	2
Total key management personnel remuneration	245,046	243,521

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance meetings (10) and Property that meet when required. 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	120-130
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	1.00
110-120	0.00	0.00
	1.00	1.00

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:

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

19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

Contingent Asset: Additional funding washup payment.

The Ministry of Education provided additional funding for both the Support staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined as the date

20. Commitments

(a) Capital Commitments

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

(a) \$32,582 contract for weather tight issues to be completed in 2022, which will be fully funded by the Ministry of Education. \$32,100 has been received of which \$13,897 has been spent on the project to date;

(b) Contract to have the Stage 2 classroom upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$345,449 has been received of which \$41,587 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) N Block upgrade as agent for the Ministry of Education at a contract amount of \$57,593. The project is fully funded by the Ministry and \$49,393 has been received of which \$62,694 has been spent on the project to balance date. This project has been approved by the Ministry.

(d) SIP Project - Caretaker shed and breakout rooms upgrade (\$156,163) as agent for the Ministry of Education. The project is fully funded by the Ministry and \$118,662 has been received of which \$65,540 has been spent on the project to balance date. This project has been approved by the Ministry.

(e) MoE project - Universal bathroom as agent for the Ministry of Education. The project is fully funded by the Ministry, So far \$12,445 has been spent on the project to balance date. This project has been approved by the Ministry.



20. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) \$32,100 contract for weather tight issues to be completed in 2022, which will be fully funded by the Ministry of Education. \$32,100 has been received of which \$10,897 has been spent on the project to date;

(b) Contract to have the Stage 2 classroom upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$34343 has been received of which \$6975 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) N Block upgrade as agent for the Ministry of Education at a contract amount of \$57,593. The project is fully funded by the Ministry and \$49,393 has been received of which \$36,802 has been spent on the project to balance date. This project has been approved by the Ministry.

(d) SIP Project - Caretaker shed and breakout rooms upgrade (\$156,618) as agent for the Ministry of Education. The project is fully funded by the Ministry and \$118,662 has been received of which \$37,433 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) Operating Commitments

As at 31 December 2022 the Board had no operating contracts:

(2021: Nil).

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	330,202	64,467	208,460
Receivables	74,974	70,000	73,140
Investments - Term Deposits	940,978	950,000	1,057,837
Total Financial assets measured at amortised cost	<u>1,346,154</u>	<u>1,084,467</u>	<u>1,339,437</u>

Financial liabilities measured at amortised cost

Payables	104,250	98,106	108,190
Finance Leases	15,074	11,500	9,523
Total Financial Liabilities Measured at Amortised Cost	<u>119,324</u>	<u>109,606</u>	<u>117,713</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.



ANNUAL PLAN/ACHIEVEMENT GOALS FOR 2022

Strategic Goal One

Raised student achievement through quality teaching both inside and outside the classroom



Objective:

To lift student achievement in literacy in the first two years at school through oral language.

Rationale:

Oral language builds better social interactions, increases life chances and allows access to a broader curriculum.

Baseline data:

Oral Language Data is collected as a formative assessment. We will monitor this progress through literacy assessment.

Annual Aims:

To improve the oral language capacity of our tamariki in their first two years of school.

Targets:

See reading targets.

Actions/Practices	Led By:	Budget/Resources	Timeframe	Monitor Progress	Evidence
<p>Assessment practices continued to be developed and unpacked through collaborative communication.</p> <p>Learning to talk programme led by Speech</p>	Jillian - Team Leader Speech Language Therapist - Learning Through Talk	<ul style="list-style-type: none"> • SLT • Professional Development Budget for additional release 	<p>Reflective Practice Cycle observations and coaching sessions - Termly Wk 5 and 8</p> <p>Target Pupil Plan Check ins every 5 weeks.</p>	<p>Progress will be monitored using the Oral Language Assessment Tool and observations/feedback from SLT.</p>	<p>Feedback from Speech Language Therapist</p> <p>Assessment Data</p>

Language Therapist to support junior staff in the development of effective oral language programmes.

Target pupil plans established in Term 1 and regularly monitored - every five weeks.

Reporting to the BOT regularly.

Overall Evaluation

There was a change of speech and language therapist in 2022 who also became the programme facilitator for our Better Start Literacy Approach (BSLA) training. BSLA assessment practices were introduced and used for Y0-1 students. The BSLA approach includes specific language and vocabulary development content in both English and Te Reo Māori. A list of quality picture books was utilised to deliberately teach oral language. There are very clear teaching resources to support lessons based on the book list. We have purchased many books for this list.

An oral language assessment (JOST) is carried out with all new entrants to provide baseline data. It informs decisions around setting up the environment with oral language development support resources and specific language and vocabulary teaching.

More intentional teaching, connected to the BSLA programme, is supporting the acquisition of oral language.

Target pupil plans were used to focus on and lift achievement with students identified as needing support.

The environment was planned and set up to provoke and encourage the use of oral language through play. Relationships between students and between students and teachers, were strengthened to develop the confidence and trust required to engage in conversations.

Covid impacted on being able to make connections with and visit other schools in 2022 but this continues to be a focus for 2023.

Next Steps

- Using ongoing and in-depth inquiry processes to strengthen learning
- Connect with other schools engaging in high quality play based learning and assessment.

Objective:

To lift student achievement in literacy at school through **phonological awareness (PA) and phonics.**

Rational:

Baseline data:

Teachers will use our phonological assessment tool to analyse data for effective teaching and learning.

Term 1 baseline data will include;

PA are the building blocks of literacy and students who develop PA have the greatest chance of acquiring literacy skills. There are high levels of students at risk.

- Phonological awareness assessments
- Using running records from decodable texts

Annual Aims:

To analyse student achievement in phonological awareness and develop an understanding of how to use phonological awareness data to inform practice.

To accelerate the literacy acquisition of Year 1-2 students and students working below expected levels across the school

To ensure all students have strong literacy skills to access all areas of the curriculum.

Targets:

All students who are below expected levels will accelerate.

Actions/Practices	Led By:	Budget/Resources	Timeframe	Monitor Progress	Evidence
<p>All children’s phonological knowledge will be assessed each term until early phonological and letter knowledge is secure. This data will be used for teaching decisions.</p> <p>All children in the first 2 years at school will be grouped for literacy instruction by their phonological knowledge development.</p> <p>All children will receive a systematic approach to literacy instruction being taught with decodable texts. Assessment will be done with decodable texts.</p> <p>Children who are not making expected progress through termly monitoring will be</p>	<p>Junior Leader of Learning</p> <p>Kate - To provide support for senior students.</p>	<p>Professional Development Budget</p> <p>Structured Literacy Courses</p> <p>Teacher Release time.</p> <p>PD delivered by Jillian for Junior teaching team and Teacher Aides</p>	<p>Term 1</p> <p>Assessment info gathered and students grouped for instruction by end of Week 7 Term 1.</p> <p>Classroom programme developed to ensure engagement</p> <p>Lesson format developed for literacy</p> <p>Assessment information analysed to consider the rate of progress for each child. Using collaborative sense making and target pupil plans.</p> <p>Tier 2 students identified for extra support.</p> <p>Term 2 and 3</p>	<p>The assessment schedule for 2022 details the data that will be collected. This will be analysed each term, considering which individuals and which groups are progressing and which are not. The programme will be modified accordingly.</p> <p>Phonological Awareness testing will be used at entry level and to measure progress as well as running records using decodable texts.</p>	<p>Development of literacy programme</p> <p>It is expected that over the 2022 year, the programme will be modified according to the progress of students each term.</p> <p>Teachers will be responsible for assessing and tracking the progress of students. Teachers will be responsible for lesson delivery supported by SLT and team leaders.</p> <p>Leader of Learning to report back to the SLT termly.</p>

<p>considered for more intense learning programmes.</p> <p>Assessment data will be collected by teachers and analysed to consider where the programme needs modifying to ensure achievement of all individuals and all groups.</p>			<p>Continue with programmes and assessment information to guide pedagogy. Syndicate-wide accountability.</p> <p>Term 4</p> <p>School-wide analysis of the programme. Evaluating and actions for 2022 developed.</p>		
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Overall Evaluation

Three of our teachers participated in the Better Start Literacy Approach. This is 30 weeks of intensive reading and writing professional development aimed at supporting literacy acquisition in the junior school. As part of this course, staff worked with a facilitator who observed lessons and gave feedback on learning. The data showed that 62% of Year 0/1 students achieved success with this programme after 10 weeks.

Year 2-4 students continued with structured literacy instruction with Sunshine decodable texts. Year 2 students have almost exclusively been taught this way since starting school. At the end of 2023 data showed that 73% of Y2 students in the original strand were achieving success in reading with 55% of them reading “Above” their expected year level. A noticeable acceleration in reading progress occurred for Year 3 & 4 students under structured literacy teaching.

Teacher observations tell us that staff are more confident to support reading acquisition and students are making accelerated progress. An aspect for continued improvement is the connection between reading and writing. We have seen from our data that writing has dropped off over 2022. Teachers will look to explore the connection between reading and writing to develop writing alongside reading.

Ideal was implemented in two of our senior classes to support reading and writing acquisition as a pilot project. Due to staff changes the pilot was abandoned, however, the Ideal platform looks promising and the potential to unpack the programme in 2023 is being followed up.

Next Steps

Continue to finish the BSLA study this term.

Develop a school wide assessment approach that best measures the needs of our young students in acquiring literacy skills.

Draw together new and prior professional development learning to create a KPS Literacy Approach.

Objective:

Baseline data:

In Reading, **65%** of students are working at or above curriculum expectations. This is

To monitor and lift the achievement of all students at KPS.

Rationale:

While student data is improving, we need to increase the number who are achieving at and above in Reading, Writing and Maths.

compared with 60.4% a year ago.

In Writing, **58%** of students are working at or above curriculum expectations. This is compared with 42.3% a year ago.

In Mathematics, **55%** of students are working at or above curriculum expectations. This is compared with 50.3% a year ago.

Annual Aims:

To analyse student achievement for our entire cohort, in particular to find out who is accelerating and who isn't.

To accelerate achievement across the school.

To ensure all students experience success as learners at Kapiti Primary School.

Targets:

All students tracking below their expected levels from Year 2-8 will show accelerated progress. We define accelerated progress as making more than one years progress in a year.

Actions/Practices	Led By:	Budget/Resources	Timeframe	Monitor Progress	Evidence
<p>Analyse data school-wide.</p> <p>Contact whānau of priority students.</p> <p>Develop target pupil plans. Team meetings to identify which students need acceleration and what the plan looks like. Assessment and targets established by teachers.</p> <p>Follow assessment schedule.</p> <p>Evaluate shifts using target pupil plans.</p> <p>Change programmes and students accordingly. Continue to monitor and assess progress.</p> <p>Discuss with colleagues, ways to lift achievement using 'open to learning' and collaborative sense making conversations.</p> <p>Report to board</p>	<p>Brent</p> <p>Liz to support</p>	<p>As needed.</p> <p>PD Budget to send teachers to courses.</p> <p>Release used for teachers to collaboratively develop and monitor effective pedagogies..</p>	<p>Term One</p> <p>End of Term One</p> <p>Term Two and Three</p> <p>End of Term Two</p> <p>End of Term Four</p>	<p>Data is being analysed. Not making great progress. Some shift in reading.</p> <p>Unpacking our driver - Whakawhanaungatanga and Identity - Russell Bishop.</p> <p>RPC shows some areas of need - task selection and high expectations and reflection as part of the teaching model.</p>	

Report back to the board at the end of year and make new targets.

Overall Evaluation

The analysis of school-wide data is strong and the SLT are able to identify areas of need and areas of strength as well as confidently report to the BoT what is happening at KPS. The development and refinement of target pupil plans has been ongoing and there is still work to do in this area. The main goal of this mechanism is for teachers to really drill down into their own teaching to see what is working for students and what can be changed. There was confusion over the year around how target pupil plans were to be used. Meetings to discuss target pupil plans will be carried out with all staff to ensure that the same consistent message is given to all.

Benefits of the target pupil plans are that students who need extra support are all identified early in the year. As we move into 2023, teachers will be supported and more accountable for the progress of tamariki at KPS.

Next Steps

Continue to share data with BOT.

Target pupil plans to be refined and progress meetings to be held school-wide around strategies and support needed for tamariki.

Some more teacher aide time will be put towards accelerating the achievement of tamariki.

Strategic Goal Two

Creating partnerships between the Board of Trustees, community and teachers to raise student achievement



<p>Objective: Improve and build learning-focused relationships with our community so we are working together to enable success for all tamariki.</p> <p>Rationale: Having strong relationships with whānau helps to improve student achievement</p>			<p>Baseline data:</p>		
<p>Annual Aims: Parents are welcomed and valued as learning partners Evidence shows that parents are an intrinsic part of learning success. Strong learning relationships are built with all whānau, in particular, with whānau whose students are at risk.</p>			<p>Targets:</p>		
Actions/Practices	Led By:	Budget/Resources	Timeframe	Monitor Progress	
<p>Communication evening for whānau of junior students to explain what learning looks like at this level.</p> <p>Termly sharing of learning.</p> <p>Goal setting - student led conferences.</p> <p>Continue to build real time reporting capabilities to improve and build learning</p>	<p>Brent - Principal Liz - Deputy Principal Kate - Leader of Community Engagement</p>	<p>Budget for Seesaw.</p>	<p>Term One</p>	<p>Regular check-ins with staff.</p> <p>Whānau participation.</p>	

<p>focused relationships with our community.</p> <p>Developing reciprocal relationships with Iwi - Visit Local Marae as staff and take tamariki for a Noho/Wananga</p> <p>Pasifika whānau event.</p> <p>Teachers proactively communicate with whānau about positives.</p> <p>Weekly targeting of whānau.</p> <p>Building school-wide termly events that include whānau - Nuku Ora.</p> <p>Termly whānau hūi.</p> <p>Continue to build connections with local community organisations to enhance learning outside of the classroom.</p> <p>Whānau Hub to run parenting groups.</p>			<p>Term Two</p> <p>Termly/Ongoing</p> <p>Term One - Term Four</p>	<p>Termly Whānau Hub Evaluations and Advisory meetings</p>	
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Overall Evaluation

Due to COVID, this goal became difficult to progress. There were a lot of changes that were made around hybrid learning and much had to be implemented 'on the fly'. Significant staff/student illness as well as government regulations around COVID had a significant impact on capacity to carry out planned actions in relation to this goal. One aspect that continued was real-time reporting to whānau. Initially, clear expectations were created for teachers and extra time was given to set up student goals and start to share evidence. However, over the year, this became

inconsistent. On the whole, staff found it hard to post evidence that was connected with the learning in classrooms and students were not building the skills to post their own learning. This is vital so staff can manage the 'real-time' aspects of reporting. As we move into 2023, we are looking at how to improve this system so that teachers are effectively supporting the sharing of real time information and whānau are getting information that gives them an understanding of learning for their tamariki.

During Term 3 and 4, we were able to meet with whānau and two hui were conducted. These were highly successful and feedback from meetings was reported to the board. As part of the development of a new strategic plan, community engagement was one of the main goals decided upon.

Our whānau hub has received its third grant from the Lotteries Commission. Two navigators are working between two schools. At KPS, our navigator has worked with over 30 families. Feedback is that the hub is a really supportive experience for families. The hub at KPS also supports staff who can access "Supervision". As we move into 2023, we are looking at setting up a community liaison who can support the hub and connecting whānau with the school.

Connecting with our local Iwi was difficult during COVID times and this is an area that needs to be continually strengthened.

Next Steps

Build connections with whānau through:

Seesaw

Whānau Hub

Community Liaison

Strategic Goal Three

Implementation of Positive Behaviour for Learning School wide - School Wide Behaviour Management Policy



Objective:

Develop positive relationships between students, teachers and whānau and create a physical and emotional environment that nurtures confident learners and reflects the diversity of our community.

Rationale:

Students need to have a sense of belonging and strong relationships in order to thrive.

Baseline data:

Baseline data shows us that defiance and aggression are our biggest contributors to the disruption of learners.

Annual Aims:

To ensure all teachers including new staff can effectively implement PB4L Tier 1 practices.

Developing Tier 2 processes and restorative practice.

Developing connections with our community to assist children at home with behaviour and positive relationships.

Staff to have a strong understanding of the KPS behaviour management plan. Staff implement it effectively.

Targets:

Continue to meet PB4L Data expectations - triangle expectations of 80%, 15%, 5%.

Improving students self-regulation.

Increasing positive relationships.

Actions/Practices	Led By:	Budget/Resources	Timeframe	Monitor Progress	
<p>Continue to develop staff understanding of trauma informed practice</p> <p>Induct new staff to our Behaviour Management approach.</p> <p>Ensure staff are consistently recording behaviour.</p> <p>Termly Principal's Reports to the BOT.</p> <p>Once a term, share back behaviour data to BOT. Staff to be adding behaviour information to student management system (eTap).</p> <p>Strengthen school-wide systems for supporting positive behaviour learning and supporting students to develop skills.</p> <p>PD on becoming trauma informed.</p>	<p>Liz and Brent</p> <p>Support from Learning Support Ed Psyc</p>	<p>PD Budget to send new staff to training</p> <p>Curriculum budget for resources.</p>	<p>Term One</p> <p>Term One</p> <p>Term One and Two</p> <p>Ongoing</p>	<p>Regular check ins with staff</p> <p>Data review at staff level termly.</p> <p>Data review at BOT level termly.</p>	

Overall Evaluation

2023 was a difficult year for implementing effective behaviour management. Teachers' knowledge around the impact of trauma on brain development was supported throughout the year with professional development. Feedback from staff is that they are on board with this approach and believe it will be the most effective way to support tamariki to develop and thrive in a healthy way. However, staff found it difficult to implement trauma-informed practices that were proactive and supported students to be in a space where they are ready to learn. At the same time as we implement these strategies, we need to continue to support staff around responding to students with high levels of dysregulation. Teachers need more support, clarity and strategies to implement trauma informed practices that support all students.

Positive Behaviour for Learning (PB4L) - We have reviewed PB4L in relation to our behaviour plan. Staff need clarity and accountability around what aspects of PB4L we are continuing with, especially teaching our TEAM values and supporting tamariki to build positive relationships.

Next Steps

Professional Development has been successfully applied to support teacher knowledge and strategies around supporting student behaviour.

The focus for this professional development will be:

- schoolwide systems
- teacher strategies that are proactive and support student regulation and being ready to learn
- support staff professional development
- community knowledge building

Strategic Goal Four

Future focused learning accessible to all



<p>Objective: Develop relevant and engaging local curriculum design responsive to all our learners, in particular Māori learners. Building and developing Collaborative Practice to improve Assessment Capabilities (Kaiako/teachers, ākongā/students,whānau/parents)</p> <p>Rationale: Our localised curriculum needs to reflect our school vision and our unique position in Aotearoa.</p>	<p>Baseline data: Initial RPC observations. School-wide data.</p>
<p>Annual Aims: To develop teacher ability to collaborate around student learning. To develop our four drivers that reflect our school vision.</p>	<p>Targets: Moving most Collaborative Approach categories to developing and some to extending.</p>

Actions/Practices	Led By:	Budget/Resources	Timeframe	Monitor Progress	
<p><u>Term One</u></p> <p>Communication with community about our vision and new curriculum.</p> <p>TOD with Katrina</p> <p>DFL session - Whakawhanaungatanga and Identify</p>		<p>Release as needed.</p> <p>Staff Only Day.</p> <p>PD Budget allocated to this.</p>	<p>February</p> <p>Term One Wk 3</p>	<p>Reflective Practice Cycle</p> <p>Creation of shared language and learning pathway for our</p>	<p>Learner Pathway</p> <p>PRC Observations</p>

Reflective Practice Cycle (RPC).			Term One Wk 5		
Staff Only Day					
RPC			Term One Wk 7		
Evaluate			End of Term		
Term Two and Three will continue the same as Term One depending on evaluative information.					
Develop our learner pathway - teachers are using it to see how it works.			Term Two Term Three Term Four		
			Term 2 and 3		

Overall Evaluation

The focus of the year was working with CORE (our professional development provider) to implement our curriculum. In particular, working on our last two drivers. Throughout the year, Katrina worked with staff using our Reflective Practice Cycle model to unpack lessons and support teachers to be teaching using the KPS curriculum. Overall, there was a positive and steady shift in the direction of teaching. Teachers were better able to teach using our 4 drivers and using the pedagogical teaching strategies expected at KPS. While there has been this positive shift, we have explored the language students are using around our drivers and this still needs work. During 2023, we will be supporting the development and use of our learner pathway with the goal of better student voice and a better understanding throughout the community.

Next Steps

Continuing to develop teaching through the KPS curriculum.
Unpacking the learner pathway.

KIWI SPORT FUNDING

Kiwi Sport Funding is a Government initiative to support students' participation in organised sport. In 2022 the funding of \$2281.74 was used for a schoolwide swimming programme.

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF KAPITI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Kapiti School (the School). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit 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 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 January 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information obtained at the date of our report is the analysis of variance, a Kiwisport statement and a list of the Trustees, 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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General
Wellington, New Zealand