

KARAPIRO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1764

Principal: Tina-Maree Thatcher

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Accountant / Service Provider:

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KARAPIRO SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Karapiro 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.

Aneka Sieverts

Full Name of Presiding Member

Tina-Maree Trotcher

Full Name of Principal

Aneka

Signature of Presiding Member

Tina-Maree Trotcher

Signature of Principal

30/04/24

Date:

26/04/24

Date:

Karapiro School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	567,279	491,388	532,386
Locally Raised Funds	3	37,977	23,620	26,198
Interest		5,723	1,000	1,889
Total Revenue		610,979	516,008	560,473
Expense				
Locally Raised Funds	3	3,739	4,150	12,811
Learning Resources	4	405,756	357,578	374,560
Administration	5	75,150	66,984	69,545
Interest		637	559	711
Property	6	116,345	117,730	136,871
Loss on Disposal of Property, Plant and Equipment		588	-	-
Total Expense		602,215	547,001	594,498
Net Surplus / (Deficit) for the year		8,764	(30,993)	(34,025)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		8,764	(30,993)	(34,025)

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



Karapiro School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		331,209	320,028	355,058
Total comprehensive revenue and expense for the year		8,764	(30,993)	(34,025)
Contributions from / (Distributions to) the Ministry of Education		-	-	10,176
Contribution - Furniture and Equipment Grant		3,582	-	-
Equity at 31 December		343,555	289,035	331,209
Accumulated comprehensive revenue and expense		343,555	289,035	331,209
Equity at 31 December		343,555	289,035	331,209

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.



Karapiro School Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	38,302	104,086	48,731
Accounts Receivable	8	12,835	16,077	17,918
Prepayments		6,845	4,410	6,256
Inventories	9	580	740	644
Investments	10	85,464	-	71,250
		144,026	125,313	144,799
Current Liabilities				
GST Payable		5,011	5,166	6,576
Accounts Payable	12	18,191	24,567	24,398
Revenue Received in Advance	13	1,179	323	-
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	15	2,974	2,700	2,452
Funds held for Capital Works Projects	16	2,000	-	-
		29,355	32,756	33,426
Working Capital Surplus/(Deficit)		114,671	92,557	111,373
Non-current Assets				
Property, Plant and Equipment	11	233,692	229,873	255,580
		233,692	229,873	255,580
Non-current Liabilities				
Provision for Cyclical Maintenance	14	-	33,135	29,562
Finance Lease Liability	15	4,808	260	6,182
		4,808	33,395	35,744
Net Assets		343,555	289,035	331,209
Equity		343,555	289,035	331,209

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



Karapiro School
Statement of Cash Flows
For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		161,710	118,711	150,403
Locally Raised Funds		37,701	23,620	25,080
Goods and Services Tax (net)		(1,565)	-	1,410
Payments to Employees		(101,841)	(81,275)	(96,787)
Payments to Suppliers		(96,747)	(18,180)	(87,957)
Interest Paid		(637)	(559)	(711)
Interest Received		5,342	1,000	1,330
Net cash from/(to) Operating Activities		3,963	43,317	(7,232)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(3,900)	(10,500)	(11,060)
Purchase of Investments		(14,214)	-	(3,877)
Net cash from/(to) Investing Activities		(18,114)	(10,500)	(14,937)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,582	-	-
Finance Lease Payments		(1,860)	(2,967)	(3,336)
Funds Administered on Behalf of Other Parties		2,000	-	-
Net cash from/(to) Financing Activities		3,722	(2,967)	(3,336)
Net increase/(decrease) in cash and cash equivalents		(10,429)	29,850	(25,505)
Cash and cash equivalents at the beginning of the year	7	48,731	74,236	74,236
Cash and cash equivalents at the end of the year	7	38,302	104,086	48,731

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 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.



Karapiro School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Karapiro 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 14.



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of Uniform. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

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

The estimated useful lives of the assets are:

Buildings	40 years
Furniture and Equipment	5-12 years
Information and Communication Technology	3-5 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

k) 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.

l) 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. The valuation is based on a comparison to recent market transactions.

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

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

m) 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.



n) 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.

o) 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

p) 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.

q) 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.

r) 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.



s) 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.

t) 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.

u) 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.

v) 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.

w) Budget Figures

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

x) 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	162,832	119,413	175,527
Teachers' Salaries Grants	287,889	278,195	256,118
Use of Land and Buildings Grants	116,558	93,780	100,741
	<u>567,279</u>	<u>491,388</u>	<u>532,386</u>

The school has opted in to the donations scheme for this year. Total amount received was \$4,932.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	13,116	-	4,066
Fees for Extra Curricular Activities	731	850	1,754
Trading	-	100	-
Fundraising & Community Grants	5,277	-	400
Other Revenue	652	2,000	1,369
School House	18,201	20,670	18,609
	<u>37,977</u>	<u>23,620</u>	<u>26,198</u>
Expense			
Extra Curricular Activities Costs	1,218	1,200	1,940
Trading	64	100	96
School House	2,457	2,850	10,775
	<u>3,739</u>	<u>4,150</u>	<u>12,811</u>
<i>Surplus for the year Locally raised funds</i>	<u>34,238</u>	<u>19,470</u>	<u>13,387</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	14,539	8,050	8,585
Library Resources	125	200	304
Employee Benefits - Salaries	349,320	320,328	336,123
Staff Development	13,618	6,000	6,292
Depreciation	28,154	23,000	23,256
	<u>405,756</u>	<u>357,578</u>	<u>374,560</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,418	4,417	4,289
Board Fees	4,265	3,000	2,600
Board Expenses	373	500	1,114
Communication	1,957	1,900	1,684
Consumables	4,668	2,500	2,775
Other	10,210	7,625	9,016
Employee Benefits - Salaries	37,880	36,642	39,715
Insurance	4,341	3,400	2,880
Service Providers, Contractors and Consultancy	7,038	7,000	5,472
	75,150	66,984	69,545

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	3,423	1,500	4,153
Cyclical Maintenance Provision	(29,562)	4,250	4,927
Grounds	7,776	3,400	6,960
Heat, Light and Water	8,564	7,800	6,614
Repairs and Maintenance	5,981	4,500	9,969
Use of Land and Buildings	116,558	93,780	100,741
Security	370	-	250
Employee Benefits - Salaries	3,235	2,500	3,257
	116,345	117,730	136,871

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	38,302	104,086	48,731
Cash and cash equivalents for Statement of Cash Flows	38,302	104,086	48,731

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

Of the \$38,302 Cash and Cash Equivalents \$2,000 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	-	795
Interest Receivable	1,199	259	818
Banking Staffing Underuse	-	5,275	-
Teacher Salaries Grant Receivable	11,636	10,543	16,305
	<u>12,835</u>	<u>16,077</u>	<u>17,918</u>
Receivables from Exchange Transactions	1,199	259	1,613
Receivables from Non-Exchange Transactions	11,636	15,818	16,305
	<u>12,835</u>	<u>16,077</u>	<u>17,918</u>

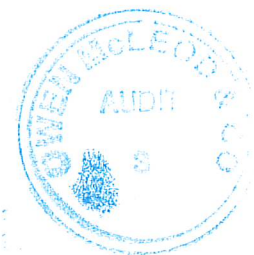
9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniform	580	740	644
	<u>580</u>	<u>740</u>	<u>644</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	85,464	-	71,250
Total Investments	<u>85,464</u>	<u>-</u>	<u>71,250</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Buildings	122,449	-	-	-	(6,370)	116,079
Building Improvements	65,607	-	-	-	(4,784)	60,822
Furniture and Equipment	39,283	4,489	(588)	-	(8,509)	34,675
Information and Communication Technology	16,600	-	-	-	(5,108)	11,492
Leased Assets	7,645	1,883	-	-	(2,824)	6,704
Library Resources	3,996	483	-	-	(559)	3,920
Balance at 31 December 2023	255,580	6,855	(588)	-	(28,154)	233,692

The net carrying value of equipment held under a finance lease is \$6,704 (2022: \$7,645)

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	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	254,812	(138,733)	116,079	254,812	(132,363)	122,449
Building Improvements	121,106	(60,284)	60,822	121,106	(55,499)	65,607
Furniture and Equipment	169,260	(134,585)	34,675	167,100	(127,817)	39,283
Information and Communication Technology	81,255	(69,763)	11,492	81,255	(64,655)	16,600
Leased Assets	10,916	(4,212)	6,704	10,442	(2,797)	7,645
Library Resources	23,716	(19,796)	3,920	23,233	(19,237)	3,996
Balance at 31 December	661,065	(427,373)	233,692	657,948	(402,368)	255,580

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	1,898	9,497	1,249
Accruals	4,417	4,164	6,371
Employee Entitlements - Salaries	11,636	10,543	16,305
Employee Entitlements - Leave Accrual	240	363	473
	18,191	24,567	24,398
Payables for Exchange Transactions	18,191	24,567	24,398
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	18,191	24,567	24,398

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income In Advance	-	323	-
MOE Income in Advance	1,179	-	-
	1,179	323	-

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	29,562	28,885	24,635
Increase to the Provision During the Year	4,927	4,250	4,927
Other Adjustments	(34,489)	-	-
Provision at the End of the Year	-	33,135	29,562
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	-	33,135	29,562
	-	33,135	29,562

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2033. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	3,460	2,700	3,011
Later than One Year and no Later than Five Years	5,143	260	6,810
Future Finance Charges	(821)	-	(1,187)
	7,782	2,960	8,634
Represented by			
Finance lease liability - Current	2,974	2,700	2,452
Finance lease liability - Non current	4,808	260	6,182
	7,782	2,960	8,634



16. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Tree removal Cyclone Gabrielle		241345	-	2,000	-	-	2,000
Totals			-	2,000	-	-	2,000

Represented by:

Funds Held on Behalf of the Ministry of Education	2,000
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Totals			-	-	-	-	-

Represented by:

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



17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,265	2,600
<i>Leadership Team</i>		
Remuneration	126,906	119,314
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	131,171	121,914

There are 7 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	-	-
	0.00	0.00

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



19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

In 2023 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 is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

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.

21. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$2,000 (2022:\$-398,990) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Tree removal Cyclone Gabrielle	2,000	0	2,000
Total	2,000	0	2,000



(b) Operating Commitments

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

(a) Photocopier termination payments;

	2023 Actual \$	2022 Actual \$
No later than One Year	230	230
Later than One Year and No Later than Five Years	480	710
Later than Five Years	-	-
	710	940

The total lease payments incurred during the period were \$0 (2022: \$0).

22. 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	38,302	104,086	48,731
Receivables	12,835	16,077	17,918
Investments - Term Deposits	85,464	-	71,250
	136,601	120,163	137,899

Financial liabilities measured at amortised cost

Payables	18,191	24,567	24,398
Finance Leases	7,782	2,960	8,634
	25,973	27,527	33,032

23. Events After Balance Date

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

24. Comparatives

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



Karapiro School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Marilynn Jones	Presiding Member	Co-opted	Sep 2023
Marilynn Jones	Presiding Member	Co-opted	Sep 2026
Tina-Maree Thatcher	Principal	ex Officio	
Chenel Bateman	Parent Representative	Elected	Sep 2023
Silvana Ferreira	Parent Representative	Elected	Sep 2023
Lisa Stoneham	Parent Representative	Elected	Sep 2023
Ayesha Newport	Parent Representative	Elected	Sep 2023
Silvana Ferreira	Parent Representative	Elected	Sep 2026
JP Daly	Parent Representative	Elected	Sep 2026
Aneka Sieverts	Parent Representative	Elected	Sep 2026
Sharon Marriott	Parent Representative	Elected	Sep 2026
Michelle Bennett	Parent Representative	Elected	Sep 2026
Cheryl Naylor	Staff Representative	Elected	Sep 2023
Tina Turkilsen	Staff Representative	Elected	Sep 2026

Karapiro School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$469 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Karapiro School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and 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.

Student Achievement Data - Analysis of Variance SUMMARY

The end of year student achievement data report for Karāpiro School is inclusive of all students and should be read with the following points in mind:

- Our data set is very small - there is a need for caution against the over-analysis of small data sets. The need for student privacy is paramount. The finer details of student data sits with the teachers and is documented in *Accelerated Learning Plans* and *Whanāu Engagement Plans*, where student progress is tracked and monitored against target goals.

- This summary is designed to be read alongside the 2023 SENCO Report which details progress of students with identified needs.

- Our data set is inclusive of all students, including:

New Entrant students who have received less than one year of instruction

Students with special learning needs receiving learning support programmes (ICS and RT:LB)

Students with special learning needs receiving behaviour support programmes (MoE Behaviour Service)

Students who receive ESOL & hearing support and

Students who receive support for health needs.



STRATEGIC GOAL: Improved Student Learning Outcomes in Literacy - READING

ANNUAL GOAL:

To improve the achievement of children in reading across the school and in specific at-risk target groups.

ANNUAL TARGETS:

Increase school achievement and reduce race/gender disparity.

- The (8) identified target students will make accelerated progress in Reading, bringing their learning achievement level to that consistent with, or beyond, their peers and the NZ curriculum expectations.

Target students – Progress Reading 2023 #4

Accelerated progress – 8 identified target students

Target students	Feb actual	June actual	Dec target	Dec actual	Notes:
Student A Male	L1 Below	L1 Below	L5 Below	L2 Below	Family circumstances / medica / attendance
Student B Female	L2 WB	L1 Below	L5 Below	L2 Below	Family circumstances / medica / attendance
Student C Female	L4 WB	L6 Well Below	L10 Below	L7 Well Below	Vision / learning support / pastoral care / attendance / family circumstances
Student D Female	L10 Below	L14 Below	L16 At	L20 At	Vision / learning support / pastoral care / attendance / family circumstances
Student E Female	L2 Below	L3 Below	L6 Below	L3 Below	Vision / earning support / pastoral care / attendance / family circumstances
Student F Female	L27 Above	L28 Above	L28	L30 Above	
Student G Female	14-15y Above	13-14y Above	Consolidate at 14	14+ yrs Above	Consolidated
Student H Female	13-14y Above	13-14y Above	Consolidate at 14	15+ yrs Above	Consolidated

BASELINE DATA: SOY = 30% of students at or above the end of year expectation in Reading. Mid Year = 42% of students at or above end of year expectation in Reading.

KEY IMPROVEMENT STRATEGIES

- Continue to implement targeted action plans to build foundation skills and to accelerate student progress *New phonics resources received from MoE for sequential teaching.*
- Emphasis on connecting with parents to generate love for literacy (reading and writing) through home-school connections *Daily reading material supporting home-school partnership.*
- Accelerated learning plans developed for priority learners & curriculum differentiation & extension *Teacher planning for target students. Whanau engagement plans in place.*
- Provide learning support in class and withdrawal learning support *Focussed and targeted learning support for the students who need it.*
- Review of school phonics component of local English Curriculum. Literacy resource review. *Review complete - now moving on to student reading resource.*

MONITORING STUDENT ACHIEVEMENT

Whole School Data

- 70% (22 students) are At or Above** expected curriculum level at end of year [SOY 30%]
- 21% (7 students) are Below / 9% (3 students) are Well Below

Equity & Excellence

- Māori achievement 60% (6 students) At or Above *3/8 target students are now achieving above expectation.*
- NZ Euro achievement 66% (10 students) At or Above *EQUITY FOR MĀORI We have closed the gap between Māori & non-Māori in Reading - achievement is comparable.*
- Male 67% (8 students) At or Above *We have closed the gender gap - male and females readers are achieving, with similar progress and results over the course of the year.*
- Female 70% (14 students) At or Above

Internal Evaluation

- Whole school data shows a shift in achievement up from 30% At or Above at SOY compared with 70% At or Above at end of year. This data appears to be following a similar post-covid trend observed in 2022.
- A literacy resource review has included an upgrade of the school library, introducing over 800 new titles to the collection, including sets of books that are specifically targeted at male readers (such as the new sets of graphic novels). Additional phonics resources have been added to the school resources thanks to a generous donation. The school is ready to complete a stocktake and upgrade of the school student reading resources.
- The school will pursue professional leading and development in a structured approach to literacy learning in 2024.
- The school is awaiting information from MoE regarding the Common Practice Model and the refreshed New Zealand Curriculum.

2023 IMPROVEMENT PLAN FOR KARĀPIRO SCHOOL

END OF YEAR UPDATE

MONITORING STUDENT ACHIEVEMENT – WHOLE SCHOOL DATA INCLUDING YEAR LEVEL, GENDER & ETHNICITY - READING

	L0	L1	L2	L3	L4	L5	L6	L7	L8	L9	L10	L11	L12	L13	L14	L15 6.5yrs	L16 7yrs	L17 7yrs	L18 7.5yrs	L19 7.5yrs	L20 8yrs	L21 8yrs	L22 8.5yrs	L23 8.5yrs	L24 9yrs	L25 9- 9.5yrs	L26 9.5- 10yrs	L27 10- 10.5yrs	L28 10.5- 11yrs	L29 11- 11.5yrs	L30 11.5- 12yrs	12- 13yrs	13- 14yrs	14- 15yrs	15+ yrs	Total Well Below	Total Below	Total At	Total Above	Total Pupils			
Y0	50% (1)	50% (1)																																0%	0%	100% (2)	0%	6% (2)					
Y1	20% (1)	20% (1)	40% (2)	20% (1)																														20% (1)	80% (4)	0%	0%	16% (5)					
Y2			50% (2)											25% (1)	25% (1)																			0%	50% (2)	50% (2)	0%	13% (4)					
Y3							25% (1)												25% (1)	50% (2)														25% (1)	0%	75% (3)	0%	13% (4)					
Y4																					25% (1)		25% (1)			25% (1)								0%	25% (1)	50% (2)	25% (1)	13% (4)					
Y5								17% (1)																									17% (1)	0%	50% (3)	33% (2)	19% (6)						
Y6																																	14% (1)	14% (1)	14% (1)	14% (1)	14% (1)	29% (2)	0%	0%	14% (1)	86% (6)	22% (7)
Total pupils	6% (2)	6% (2)	13% (4)	3% (1)	3% (1)		3% (1)						3% (1)	3% (1)			3% (1)		3% (1)	6% (2)	3% (1)					6% (2)	6% (2)				3% (1)	9% (3)	3% (1)	3% (1)	3% (1)	3% (1)	6% (2)	9% (3)	22% (7)	41% (13)	28% (9)	32% (32)	

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	
All	Male	1	8.3%	3	25.0%	6	50.0%	2	16.7%	12
	Female	2	10.0%	4	20.0%	7	35.0%	7	35.0%	20
	Total	3	9.4%	7	21.9%	13	40.6%	9	28.1%	32
Maori	Male	0	0%	1	33.3%	2	66.7%	0	0%	3
	Female	1	14.3%	2	28.6%	1	14.3%	3	42.9%	7
	Total	1	10.0%	3	30.0%	3	30.0%	3	30.0%	10
Pasifika	Male	1	100.0%	0	0%	0	0%	0	0%	1
	Female	0	0%	0	0%	1	100.0%	0	0%	1
	Total	1	50.0%	0	0%	1	50.0%	0	0%	2
Asian	Male	0	0%	0	0%	0	0%	0	0%	0
	Female	0	0%	0	0%	0	0%	0	0%	0
	Total	0	0%	0	0%	0	0%	0	0%	0
MELAA	Male	0	0%	0	0%	0	0%	1	100.0%	1
	Female	0	0%	0	0%	1	33.3%	2	66.7%	3
	Total	0	0%	0	0%	1	25.0%	3	75.0%	4
Other	Male	0	0%	0	0%	0	0%	1	100.0%	1
	Female	0	0%	0	0%	0	0%	0	0%	0
	Total	0	0%	0	0%	0	0%	1	100.0%	1
NZ/European	Male	0	0%	2	33.3%	4	66.7%	0	0%	6
	Female	1	11.1%	2	22.2%	4	44.4%	2	22.2%	9
	Total	1	6.7%	4	26.7%	8	53.3%	2	13.3%	15

STRATEGIC GOAL: Improved Student Learning Outcomes in Literacy - WRITING

ANNUAL GOAL:

To improve the achievement of children in writing across the school and in specific at-risk target groups

ANNUAL TARGETS:

Increase school achievement and reduce race/gender disparity.

1. The (8) identified target students will make accelerated progress in Writing, bringing their learning achievement level to that consistent with, or beyond, their peers and the NZ curriculum expectations.

Target students – Progress Writing 2023 #97

Accelerated progress – 8 identified target students ***Students making accelerated progress to reach AT by EOY

Target students	Feb actual	June actual	Dec target	Dec actual	Notes:
Student A Male	E Below	E Below	1P At	1B Below	Family circumstances / medical / attendance
Student B Female	1B	1B	1P Below	1B Below	Family circumstances / medical / attendance
Student C Female	1B Well Below	1P Well Below	1A Well Below	1P Well Below	Vision / learning support / pastoral care / attendance / family circumstances
Student D Female	1P Below	1P Below	1A At	1A Below	Learning support / pastoral care / attendance / family circumstances
Student E Female	E Below	E Below	1P At	1B Below	Learning support / pastoral care / attendance / family circumstances
Student F Female	2a At	3a Above	Consolidate	3A Above	Accelerated learning progress
Student G Female	4b Above	4a Above	Consolidate	4A Above	Consolidated
Student H Female	4b Above	4a Above	Consolidate	4A Above	Consolidated

BASELINE DATA: SOY = 30% of students were at or above end of year expectation in writing. Mid-year 30% of students are at or above end of year expectation in writing.

KEY IMPROVEMENT STRATEGIES *Internal evaluation mid-year*

- Emphasis on connecting with parents to generate love for literacy (reading and writing) *Sharing progressions with whānau at LSC's*
- Accelerated learning plans developed for priority learners *Ongoing tracking and monitoring for all priority learners*
- Writing booster groups continue as per classroom requirements (learning support) *Learning support*
- Curriculum integration through Science and Inquiry learning *STEAM programme includes additional literacy focus*
- Speech Language Therapist screening and classroom support programme for students at-risk *See SENCO mid-year report, learning support plans*
- SLT screening of new students on entry



MONITORING STUDENT ACHIEVEMENT

Whole School Data

- **75% (24 students) are At or Above** expected curriculum level at end of year **[SOY 30% 7 students]**
- 22% (7 students) are Below / 3% 1 student) are Well Below

Equity & Excellence

- Māori achievement 50% (5 students) At or Above *3/8 target students are above end of year expectation with one of these students making accelerated learning progress.*
- NZ Euro achievement 86% (13 students) At or Above
- Male 74% (9 students) At or Above *We have closed the gender gap. Male students are achieving in reading at the same rate of progress as females.*
- Female 75% (15 students) At or Above

Internal Evaluation

- Whole school data demonstrates the focus on teaching the surface and deeper features of written language. Students are consolidating their learning at their current level.
- Learning support targeted at the start of the day to settle in students who are late (to recap learning intentions etc). Learning assistance in class for identified writers needing support.
- A focus on boys' writing has been successful and we have closed the gender gap. Target students will continue to be a focus of learning support in 2024.
- ICT (Chromebooks) and new apps purchased for use in senior class to promote engagement.
- The school phonics and literacy resources have been reviewed and new phonics learning resources acquired for students across the levels.
- The school is awaiting information from MoE regarding the Common Practice Model and the refreshed New Zealand Curriculum.

MONITORING STUDENT ACHIEVEMENT – WHOLE SCHOOL DATA INCLUDING YEAR LEVEL, GENDER & ETHNICITY - WRITING

	Emergent	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	50% (1)	50% (1)														0%	50% (1)	50% (1)	0%	6% (2)
Y1	20% (1)	40% (2)	40% (2)													0%	20% (1)	80% (4)	0%	16% (5)
Y2		50% (2)	50% (2)													0%	50% (2)	50% (2)	0%	13% (4)
Y3			50% (2)	50% (2)												0%	50% (2)	50% (2)	0%	13% (4)
Y4					50% (2)		50% (2)									0%	0%	50% (2)	50% (2)	13% (4)
Y5			17% (1)				33% (2)	17% (1)		33% (2)						17% (1)	0%	50% (3)	33% (2)	19% (6)
Y6							14% (1)	14% (1)		14% (1)	14% (1)		43% (3)			0%	14% (1)	29% (2)	57% (4)	22% (7)
Total pupils	6% (2)	16% (5)	22% (7)	6% (2)	6% (2)		16% (5)	6% (2)		9% (3)	3% (1)		9% (3)			3% (1)	22% (7)	50% (16)	25% (8)	(32)

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0	0%	3	25.0%	7	58.3%	2	16.7%	12
	Female	1	5.0%	4	20.0%	9	45.0%	6	30.0%	20
	Total	1	3.1%	7	21.9%	16	50.0%	8	25.0%	32
Maori	Male	0	0%	1	33.3%	2	66.7%	0	0%	3
	Female	1	14.3%	3	42.9%	0	0%	3	42.9%	7
	Total	1	10.0%	4	40.0%	2	20.0%	3	30.0%	10
Pasifika	Male	0	0%	1	100.0%	0	0%	0	0%	1
	Female	0	0%	0	0%	1	100.0%	0	0%	1
	Total	0	0%	1	50.0%	1	50.0%	0	0%	2
Asian	Male	0	0%	0	0%	0	0%	0	0%	0
	Female	0	0%	0	0%	0	0%	0	0%	0
	Total	0	0%	0	0%	0	0%	0	0%	0
MELAA	Male	0	0%	0	0%	0	0%	1	100.0%	1
	Female	0	0%	0	0%	2	66.7%	1	33.3%	3
	Total	0	0%	0	0%	2	50.0%	2	50.0%	4
Other	Male	0	0%	0	0%	0	0%	1	100.0%	1
	Female	0	0%	0	0%	0	0%	0	0%	0
	Total	0	0%	0	0%	0	0%	1	100.0%	1
NZ/European	Male	0	0%	1	16.7%	5	83.3%	0	0%	6
	Female	0	0%	1	11.1%	6	66.7%	2	22.2%	9
	Total	0	0%	2	13.3%	11	73.3%	2	13.3%	15

STRATEGIC GOAL: Improved Student Learning Outcomes in Literacy - MATHS

ANNUAL GOAL:

To improve the achievement of children in maths across the school and in specific at-risk target groups.

ANNUAL TARGETS:

Increase school achievement and reduce race/gender disparity.
1. The (8) identified target students will make accelerated progress in Mathematics, bringing their learning achievement level to that consistent with, or beyond, their peers and the NZ curriculum expectations.

Target students – Progress Mathematics 2023 #113

Accelerated progress - 8 identified target students ***Students making accelerated progress to reach AT by EOY

Target students	Feb actual	June actual	Dec target	Dec actual	Notes:
Student A Male	1e Below	1e Below	1a At	1eBelow	Family circumstances / medical / attendance
Student B Female	1eBelow	1e Below	1a At	1e Below	Family circumstances / medical / attendance
Student C Female	1e Well Below	1e Well Below	1a Well Below	1e Well Below	Vision / learning support / pastoral care / attendance / family circumstances
Student D Female	1e Below	1eBelow	1a Below	1e Below	Learning support / pastoral care / attendance / family circumstances
Student E Female	1e At	1a At	1a At	1a At	Learning support / pastoral care / attendance / family circumstances
Student F Female	2e Below	2e Below	3e At	3e At	Accelerated learning progress
Student G Female	3e Below	3e Below	3a At	3a At	Learning support
Student H Female	3a At	3a At	4e Above	4e Above	

BASELINE DATA: SOY = 42% of students were at or above the end of year expectation in maths. Mid-year 48% of students are at or above end of year expectation in maths.

KEY IMPROVEMENT STRATEGIES *Internal evaluation mid-year*

- Connect with parents to generate passion for success in maths through sharing pathways for learning mathematics *Learning progression and goals focus on SLC's. Maths teaching and learning is as a focus area for real-time reporting to families*
- 2023 Mathematics curriculum planning informed by CAap Plan, Maths Implementation *Under review for 2024 (including the Common Practice Model)*
- Contextual mathematics focus through planning and teaching *Integrated focus includes contextual focus: Inquiry (place-based learning), Science & Digitech*
- Additional Support: *Learning Support (in class)*



MONITORING STUDENT ACHIEVEMENT

Whole School Data

- **76% (23 students) are At or Above** expected curriculum level at mid-year [SOY 42%] *4/8 target students are above end of year expectation with one of these students making accelerated learning progress.*
- 17% (5 students) are Below / 7% (2 students) are Well Below

Excellence & Equity

- Māori achievement 75% (6 students) At or Above *One target student is achieving above end of year expectation and one has made accelerated learning progress.*
- NZ Euro achievement 73% (11 students) At or Above *EQUITY FOR MĀORI We have closed the gap between Māori and Non-Māori. Māori have made higher gains than non-Māori.*
- Male 92% (11 students) At or Above *Males and females are achieving at comparable levels in the first half of 2023. Male learners have achieved higher than females by the end of the year.*
- Female 67% (12 students) At or Above *Males students have achieved higher than females by the end of the year.*

Internal Evaluation

- Whole school progress has increased from 30% SOY to 76% at the end of the year.
- Continue school and class timetables to focus on prime time learning for mathematics and an integrated approach including Science.
- The school is awaiting information from MoE regarding the Common Practice Model and the refreshed New Zealand Curriculum.
- CAap Plan review to include a focus on females learners of Mathematics.

2023 IMPROVEMENT PLAN FOR KARĀPIRO SCHOOL

END OF YEAR UPDATE

MONITORING STUDENT ACHIEVEMENT – WHOLE SCHOOL DATA INCLUDING YEAR LEVEL, GENDER & ETHNICITY - MATHS

	1e	1a	2e	2a	3e	3a	4e	4a	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	50% (1)	50% (1)							0%	0%	50% (1)	50% (1)	7% (2)
Y1	80% (4)	20% (1)							0%	0%	80% (4)	20% (1)	17% (5)
Y2	25% (1)	50% (2)	25% (1)						0%	0%	75% (3)	25% (1)	13% (4)
Y3	50% (2)	25% (1)	25% (1)						0%	75% (3)	25% (1)	0%	13% (4)
Y4			75% (3)	25% (1)					0%	0%	100% (4)	0%	13% (4)
Y5	20% (1)	20% (1)		20% (1)		40% (2)			40% (2)	0%	20% (1)	40% (2)	17% (5)
Y6				33% (2)	33% (2)			33% (2)	0%	33% (2)	33% (2)	33% (2)	20% (6)
Total pupils	30 % (9)	20 % (6)	17 % (5)	13 % (4)	7 % (2)	7 % (2)		7 % (2)	7% (2)	17% (5)	53% (16)	23% (7)	(30)

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0		1	8.3%	7	58.3%	4	33.3%	12
	Female	2	11.1%	4	22.2%	9	50.0%	3	16.7%	18
	Total	2	6.7%	5	16.7%	16	53.3%	7	23.3%	30
Maori	Male	0		0		2	66.7%	1	33.3%	3
	Female	1	20.0%	1	20.0%	2	40.0%	1	20.0%	5
	Total	1	12.5%	1	12.5%	4	50.0%	2	25.0%	8
Pasifika	Male	0		0		1	100.0%	0		1
	Female	0		1	100.0%	0		0		1
	Total	0		1	50.0%	1	50.0%	0		2
Asian	Male	0		0		0		0		0
	Female	0		0		0		0		0
	Total	0		0		0		0		0
MELAA	Male	0		0		1	100.0%	0		1
	Female	0		0		1	33.3%	2	66.7%	3
	Total	0		0		2	50.0%	2	50.0%	4
Other	Male	0		0		0		1	100.0%	1
	Female	0		0		0		0		0
	Total	0		0		0		1	100.0%	1
NZ/European	Male	0		1	16.7%	3	50.0%	2	33.3%	6
	Female	1	11.1%	2	22.2%	6	66.7%	0		9
	Total	1	6.7%	3	20.0%	9	60.0%	2	13.3%	15

Karāpiro School 2023 Annual Report

1. Kiwi Sport

In 2023, Karāpiro School used the Kiwi Sports funds of \$468 excl GST to contribute towards the Learn to Swim swimming programme.

2. Principal Wellbeing

The employee is a member of the PPCB and is eligible for the PPCB Principals Wellbeing grant of \$6000 + GST. In 2023 the principal has participated in a Wellbeing Programme in accordance with the PPCB guidance and agreement with the Board.

3. Giving effect to Te Tiriti o Waitangi

One of the objectives of the Education and Training Act 2020 is that:

- (d) the school gives effect to **Te Tiriti o Waitangi**, including by—
- (i) working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
 - (ii) taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
 - (iii) achieving equitable outcomes for Māori students.

The new objective relating to Te Tiriti o Waitangi:

- emphasises the importance of local history and practices;
- challenges boards to improve the teaching of te reo Māori and tikanga Māori;
- contributes to meeting the Crown’s duty to actively protect tino rangatiratanga rights; and
- makes a significant contribution to achieving the Crown’s Strategy for Māori Language Revitalisation 2018 – 2023 – Maihi Karauna.

Karāpiro School achieves this by incorporating the New Zealand Histories curriculum amendment to reflect the history and current role of mana whenua wherever possible. This includes professional learning and development and collaboration with other local schools through Te Kahui Aho o Oko Horoi.

We also achieve this by setting expectations for teacher and support staff to increase their knowledge of te reo and tikanga Māori. We have achieved this through staff participation in Te Wananga o Aotearoa ‘He Papa Tikangi’ certificate.

Our school meaningfully and purposefully incorporates teaching of te Tiriti as part of our local curriculum and use of te reo Māori is encouraged at all times.

References:

https://www.legislation.govt.nz/act/public/2020/0038/latest/LMS274508.html?search=sw_096be8ed81e0ce4d_127_25_se&p=1#LMS274508

https://www.legislation.govt.nz/act/public/1975/0114/latest/DLM435834.html?search=sw_096be8ed81e0ce4d_127_25_se&p=1#DLM435834

<https://www.education.govt.nz/our-work/legislation/education-and-training-act-2020/giving-better-effect-to-te-tiriti-o-waitangi/>