# KAIPAKI SCHOOL



# ANNUAL REPORT

2024

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## Principal's Report

### "Poipoia te kākano kia puāwai."

Nurture the seed and it will blossom.

At Kaipaki School, 2024 has been a year of growth - carefully nurtured by the commitment of our staff, the support of our community, and the strength and resilience of our learners. Like a flourishing garden, each part of our school has contributed to a vibrant and thriving environment.

### A Year of Significance and Respect

Our wider Waikato community came together to farewell Kīngi Tūheitia Pōtatau Te Wherowhero Tua Whitu, who passed earlier in the year. Moe mai rā e te rangatira. We also acknowledge the accession of a new queen, Ngā Wai Hono e te Pō, marking a moment of immense cultural and historical significance for the Kingitanga and our nation. We honour the past and embrace the future with aroha and respect.

### Our Learners - The Heart of Kaipaki

At the close of 2024, 140 learners called Kaipaki home. Each day they brought their best to their learning, demonstrating commitment to progress, curiosity, and the Kaipaki School values. Whether through academic achievement, leadership, resilience, or kindness, our tamariki have continued to amaze and inspire us.26

A great example of this was during our Whole School Camp at Kaurenga Valley Christian Camp in February. This experience reflected the tenacity, collaboration, and heart that our tamariki bring to every challenge.

### Our Staff - The Gardeners of Growth

Kaipaki is privileged to have an exceptional teaching team - highly experienced, creative, and committed. They not only embrace innovation but bring genuine warmth and care to their practice. They have led learning with deep professional knowledge, supported each other with integrity, and consistently prioritised the needs of our learners.

Our support staff play a vital role in helping our school flourish. Thank you to our learning assistants, relieving staff, property team, office, and transport crew, who are the backbone of our daily operations, and help make learning possible every single day. A special thank you to Mandy, our steadfast presence in the office, who always provides calm coordination and unwavering support to staff, learners, and whānau.

A special and heartfelt acknowledgement goes to our leadership team. Our Deputy Principal, Whaea Jane Morgan stepped seamlessly into the Acting Principal role in Terms 2 and 3, leading Kaipaki with such grace, wisdom, care and skill. Thanks also to Owen Corlett, who brought wisdom and steady guidance, offering invaluable support to staff and students alike, and Carolyn Garvitch - our ever-ready and knowledgeable SENCO, who contributed tirelessly behind the scenes, advocating for every learner.

### **Our Community – The Foundation Beneath Us**

Kaipaki is enriched by a generous and engaged community. We acknowledge the vital role of our whānau, volunteers, PTA, sponsors, and friends of the school. Your presence is felt in every event, every working bee, and every small act of support.

To our Board - thank you for your commitment to governance and your heart for service. Your tireless, behind-the-scenes work ensures that our school remains well-led, future-focused, and learner-centred. A special mihi to Lisette Balsom, our Presiding Member, whose calm and thoughtful leadership continues to guide us wisely through both opportunities and challenges.

### **Looking Ahead**

As we approach 2025 and Kaipaki School's 149th year, we do so with a deep sense of pride in our past and excitement for the future. The achievements of 2024 have laid a strong foundation for continued progress, and we remain focused on delivering high-quality teaching and learning for every student.

Preparations are already underway for our Sesquicentennial Celebrations in Labour Weekend 2026 - a milestone that will honour Kaipaki's rich history and longstanding place in the community.

With a dedicated team, a clear educational vision, and the unwavering support of our whānau and wider community, Kaipaki School is well positioned to continue building on our strengths in student achievement, wellbeing, and professional growth.

Ngā manaakitanga

Kim Budd Principal Kaipaki School



## Kaipaki School Board Members

Name of Board Member	Date Term Expires
Lisette Balsom (Presiding Member)	September 2025
Shaun Brighouse	September 2025
Dan Gibb	September 2025
Jane Morgan (Staff Trustee)	September 2025
Rodney Schick	September 2025
Kim Budd	Ex Officio



## Statement of Variance: Progress against Targets

## **Local Stories and Kaipaki History**

Strategic Goal: Aakonga will have an indepth knowledge of local stories and history

Actions	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence Sources of information	Reasons for any differences (variances) between the target and the outcomes Planning for next year Where to next?
Participate in Kaahui Ako Local Stories PLD	<ul> <li>Teacher Training: Teachers attended workshops on how to effectively integrate local stories into the curriculum.</li> <li>Resource Development: Mana Whenua shared local stories and teaching resources for ongoing use.</li> <li>Teacher Confidence: Professional development workshops increased teachers' confidence and ability to use Te Reo Māori in the classroom</li> </ul>	<ul> <li>Lesson Plans and Resources:         Shared lesson plans and teaching resources that were developed and used during the PD     </li> <li>Workshop Agendas: Agendas and materials from the teacher training workshops at the Nga Pou Local stories workshop at the annual Kaahui Ako Fieldays Teacher Only Day</li> </ul>	Our team has a range of knowledge, confidence and ability with respect to Te Reo and Tikanga Māori  Where to next?  Plan different ways we can integrate the stories into other areas of the curriculum - MAC can support us with this in 2025
Local Stories focus in Te Reo sessions	<ul> <li>Teachers have resources and more knowledge of how to include local stories in their classroom programmes</li> <li>Improved pronunciation and confidence in speaking te reo Māori</li> <li>Teacher Confidence: Professional development workshops increased teachers' confidence and ability to use Te Reo Māori in the classroom</li> </ul>	<ul> <li>Lesson Plans and Resources:         Shared lesson plans and teaching resources that were developed and used during the Professional Development     </li> <li>Workshop Agendas: Agendas and materials from the teacher training workshops at the Nga Pou Local stories workshops and local stories workshop at the annual Field days Teacher Only Day</li> </ul>	Measure: Aakonga can locate at least two significant local sites and share information about local history.  Target met (Year 4 - 8)  Where to next?  Link with new curriculum in 2025

Staff PLD He Rautaki Reo PLD: Objective: Strengthen te reo Māori language skills and teaching strategies.  Niho Taniwha Objective: Deepen understanding of Māori history and its integration into the curriculum	<ul> <li>Staff increased their proficiency in te reo Māori.</li> <li>Developed and implemented effective te reo Māori teaching strategies in the classroom.</li> <li>Enhanced cultural competency</li> <li>Fostered more inclusive and culturally responsive classroom environments.</li> </ul>	<ul> <li>Workshop Agendas: Agendas and materials from the teacher training workshops at the Kahui Ako, He Rautaki Reo, Nga Pou Local, Niho Taniwha PLD</li> <li>Niho Taniwha PLD</li> <li>Team Meeting Minutes</li> <li>Evidence of new strategies and approaches being implemented</li> <li>Commitment to improving cultural responsive practice made in every classroom</li> </ul>	Measure: pronounce local place names correctly  Our team has a range of knowledge, confidence and ability with respect to Te Reo and Tikanga Māori  Where to next?  Continue to build on this knowledge and strengthen pronunciation in every day conversations
Kahui Ako Objective: Collaborative learning and sharing best practices within the community of learning and Mana Whenua  Te Arahou - Maori Achievement	<ul> <li>Staff engaged in collaborative professional learning with other local schools</li> <li>Shared and adopted best practices for teaching and learning.</li> <li>Strengthened relationships and networks within the education community and Mana whenua.</li> </ul>	Kaipaki staff were respresented at significant mana whenua led activities including: Rautaki, Haerenga, Te Wiki o te Reo Māori and Te Ohu Kaiarahi o te Kapua Iti	
Collaborative Objective: Normalise Te Reo and Tikanga in the school community	<ul> <li>Staff meetings to unpack knowledge around Te Tiriti and see what is currently happening in our classrooms</li> <li>Unpacking Te Whare Tapu o Te Ngākau Māori as a framework for learning</li> <li>Supporting with imbedding Mihi Whakatau tikanga in our school</li> <li>Supporting with Kapa Haka festival</li> </ul>	<ul> <li>Meeting minutes</li> <li>Book purchased for all teachers</li> <li>Mihi Whakatau at the beginning of every term</li> <li>Advice give by MAC about son choice, inclusion of poi, action song, himene and haka</li> </ul>	
Investigation of historic timelines, and associated school history through inquiry process Understanding of local road names and links with Kaipaki history	Have begun Kaipaki School history and local area knowledge in senior classes	Teacher planning	Measure: Aakonga can identify at least 3 significant milestones in Kaipaki School history.  Measure: Aakonga recongise at least 3 local road/place names and link with Kaipaki history  Variance - planning to develop this area further in the 2025 School Production script

## Kaitiaki/Conservation

Strategic Goal: Aakonga will be actively involved in caring for our environment including our school and wider community

Actions	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence Sources of information	Reasons for any differences (variances) between the target/outcomes Planning for next year Where to next?
Develop Local Curriculum: Exploring our Own Backyard at Kaipaki School  Whole School Plan Objective: Develop a comprehensive plan that covers all year groups and outlines what will be covered and when.Kaipaki Environmental change Google site created.  Green Day Objective: Introduce a Green Day as an annual event to celebrate how we look after our environment and explore ways to improve it.	<ul> <li>Curriculum Mapping: We successfully mapped out a curriculum for each year group, ensuring a cohesive and progressive learning journey from Year 1 to Year 8.</li> <li>Integration: Incorporated local history, geography, and environmental studies into the curriculum.</li> <li>Community Involvement: Engaged local experts and community members to share their knowledge and experiences with students.</li> <li>First Green Day Event: Held our inaugural Green Day on 5th June 2024, which included activities such as a selection of 'green' workshops, and encouragement of bringing a waste free lunch box and dressing in green</li> <li>Student Participation: All students participated enthusiastically, with one class taking the lead in the different aspects of the event.</li> </ul>	<ul> <li>Curriculum Documents: Copies of the curriculum maps, plans and resources for each year group in Google site.</li> <li>Resource boxes are growing and shared through staff</li> <li>Clear path for teachers on what and when we are teaching different concepts</li> <li>Easy unit/lesson ideas and resources to use and adapt for their individual classes</li> <li>Google site developed with links to units and evidence</li> <li>Event Photos: Photos of students participating in Green Day activities on Google site.</li> <li>Photos of the hands-on learning from the classroom activities and displays in the classrooms in Google Site.</li> </ul>	No variance  Where to next? Continue to develop to make planning more progressive through year groups.

## Exploration of resources - Waste programmes

Objective: Continue involvement with **Pare Kore** 

### **Rubbish Audit Completed with Pare Kore**

- Conducted a comprehensive rubbish audit to understand the types and quantities of waste produced by our classroom.
- Outcomes shared with the students and school community
- Successfully gained funds from Waipa Waste minimisation fund to purchase and implement two compost bins for school. This will reduce our food waste long term and increase understanding of the waste circular movement.
- Installation and workshop on 26 August, with support from the wider community.
- Paper usage as waste across the school.
- Ongoing work on hand towels in school.
- Food waste to be composted.

 Pare Kore results show a significant reduction in waste

Waste Audit Results		
2018	94%	
2023 54%		
Term 1 2024	14%	

- High levels of student engagement and enthusiasm for environmental responsibility
- Waste Audit done in Term 4

Measure: Aakonga have knowledge and responsibility for at least two waste initiatives Measure: Continue to monitor our waste content and compare to previous years

### No variances

### Where to next?

- Ongoing Pare Kore involvement under review as they no longer have funding for school involvement.
- In 2025: Exploration of energy consumption and reduction of energy waste.

### Pest control

Objective: To extend knowledge on pest control and implement practical solutions within the school environment

### **Partnership with Mystery Creek**

- Collaborated with experts from Mystery Creek to learn about local pests and effective monitoring and control methods.
- Participated in workshops and hands-on sessions to build traps and learn the process of identification of predators.
- Understanding of why it is important to get rid of predators in our environment.
- Partnership with Mystery Creek: The collaboration brought expert knowledge and resources, enhancing the effectiveness of the pest control programme.
- Student-Led Initiatives: Empowering students to take ownership of the pest control efforts ensured sustained attention and commitment to the programme.
- No evidence of pests at Kaipaki School. This learning will be part of Bio diversity learning going forward. Children will take traps home and use their learning

- Photos of students participating in workshops with Mystery Creek experts.
- Images of students building and deploying chew cards for evidence around the school.



- Tracking of chew cards and presenting findings at assembly
- Youth education programme Wai focus
- Pest trapping/testing data

Measure: Aakonga will be able to identify at least two ways we can impact on pest control

### No variance

Where to next?

Continue to partner with Mystery Creek to work towards Pest Free goal

Native planting and sustainability Objective: To create a sustainable plan for native planting within the school grounds, promoting biodiversity and environmental stewardship.	Formed a Kaitiaki group comprising students and teachers to spearhead the initiative.	Strategic Planting: Thoughtful planning of choice and placement of plants to create microhabitats that support a variety of wildlife.	Measure: Board are presented with a planting plan with at least 2 different designs Masure: Aakonga can identify at least two ways we can encourage native species Target only partially met: This was paused whilst getting the other groups established and working well  Where to next? Will continue to develop this in 2025
Garden Group Objective: Tamariki to understand the process of growing, harvesting and eating produce. Learn the importance of soil care, good and bad bugs, season to plant, Maori perspectives and planting by the moon.	<ul> <li>Garden group created with support from wider community.</li> <li>Meeting fortnightly - weekly when needed. Any students from school are welcome to join and participate.</li> </ul>	Garden producing and well supported by John and community with students fully involved.  Produce being used to make food e.g salads Compost bins in place Compost processes for: Food collection The process of composting established How we can reduce out waste for the whole school Ongoing monitoring of temperatures and maintenance	Create a sharing area to share our produce. (Sharing Shed)     Have classroom/lunchtime lessons on soil management etc     On-going maintenance lesson for compost bins

## **Culture and Hauora**

Strategic Goals: Aakonga will take pride in their culture and identity

Aakonga will understand how they can take ownership of their wellbeing

Actions	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence Sources of information	Reasons for any differences (variances) between the target and the outcomes Planning for next year Where to next?
Participate in PLD related to the Mana Model	We have signed up for Mitey from Term 2 2025 as an alternative to this.		Variance - opportunity to on-board with Mitey in Term 2, 2025.
Develop school-side document about how we look after hauora at Kaipaki	<ul> <li>Completed the application process and successfully signed up for the Mitey programme</li> <li>Sourced an example document from a school with a successful hauora programme.</li> <li>Adapting the example document to fit the specific needs and context of Kaipaki School, ensuring it aligns with our values and goals</li> <li>Te Whare Tapa Wha Model focus for holistic view of well-being in classes</li> <li>Staff Hauora - Fun Team building activities prioritised e.g escape room &amp; dinner, mini golf &amp; dinner, Rarotonga at school</li> </ul>	<ul> <li>Example document used as a reference for creating our own hauora guidelines</li> <li>Staff Wellbeing wall in the staffroom</li> </ul>	Measure: Co-created document on how we look after hauora at Kaipaki  Athough this was undertaken, we expect that engagement with the Mitey programme in 2025 will necessitate changes
Extend opportunities for ākonga to participate in a range of physical activities	<ul> <li>Sports Coordinator providing opportunities in:         <ul> <li>Lacrosse</li> <li>Hockey</li> <li>Cricket Taster sessions</li> </ul> </li> <li>Maori games (winter sport)</li> <li>Swimming training</li> <li>Cross country</li> <li>Sports Coordinator supporting other teachers with PE lessons to share the knowledge across the school.</li> <li>Collaboration made with Sports Waikato for 2025</li> <li>Community sport planning meetings</li> </ul>	<ul> <li>Events happening in school that students are having the opportunity to get involved with</li> <li>Photos of students taking part in different sports in and out of school         <ul> <li>Students are enthusiastic about the sports opportunities</li> <li>Sports Coordinator with a passion and expert knowledge</li> </ul> </li> <li>Agreement with Sports Waikato for 2025</li> </ul>	Measure: Wide range of sporting opportunities available No variance  Where to next?  Continue upskilling teachers through modelling of practice and coaching

Improve Tikanga Māori visibility in values, practices, and school culture

### Karakia

### **Developing and Displaying Kai Karakia**

- Worked with Māori Achievement Collaborative to develop a kai karakia that reflects our procedure of playing first then eating.
- Created and displayed the kai karakia in all classrooms to ensure it is used regularly during meal times

### Start and End Karakia

- A resource has been created (One stop Te Reo Shop) which is accessible to all teachers with a selection of karakia to choose from.
- Teachers have goals of ensuring they are doing all karakia

### **Developing Tikanga Around Mihi Whakatau**

- Worked with Māori Achievement Collaborative to develop a tikanga (protocol) for mihi whakatau that is appropriate for Kaipaki School.
- Implemented the mihi whakatau protocol for welcoming new students, staff, and visitors.
- Adapted the process for start of term when we are not welcoming anyone new but to welcome students back to school

### **Classroom Paepae**

- Introduced the concept of the paepae to students, explaining its significance in Māori culture and its role in fostering respectful communication
- Daily paepae sessions where students take turns speaking and listening, following the tikanga (customs) associated with the paepae

- Document outlining the developed tikanga for mihi whakatau
- Written version of the kai karakia used at Kaipaki School
- One Stop Te Reo Shop' of resources
- Images and videos of the classroom paepae setup and students participating in paepae sessions.
- Lesson plans and activity outlines incorporating the paepae.

### Reasons for success:

- Involving local iwi and Māori
   Achievement Collaborative ensure
   that the karakia, kai karakia and
   mihi whakatau protocols are
   culturally appropriate and
   respectful.
- Incorporating authentic Māori cultural practices into the classroom through the paepae ensured that students gained a genuine understanding and respect for these traditions.
- Encouraging students to actively participate in paepae sessions fostered a sense of ownership and engagement, making the activities more meaningful and impactful

	<ul> <li>Established a performance kapa haka group meeting at least weekly for practice.</li> <li>Alternated with whole school Kapa Haka and performance group Kapa Haka</li> <li>Teacher took on leading sessions and taught traditional Māori waiata, haka, and poi.</li> <li>Provided cultural context and historical background for the songs and haka performed, enhancing students' cultural knowledge</li> </ul>	<ul> <li>Evidence of increased student engagement and cultural pride as a result of kapa haka.</li> <li>Students and staff aware of the significance of the start and end karakia, kai karakia and mihi whakatau helped to embed these practices into the school culture</li> </ul>	Reasons for success:  Incorporating authentic Māori cultural practices through kapa haka ensured that students gained a genuine understanding and respect for these traditions.  Regular practice sessions allowed students to develop their performance skills, build confidence, and work collaboratively as a team.  Creating an inclusive environment where all students felt valued and respected contributed to the success of the kapa haka initiative
Develop schoolwide tikanga process for meetings, start/end of day, kai, assemblies and community events	<ul> <li>Collaborated with local iwi and Māori Achievement Collaborative to develop appropriate tikanga for school meetings.</li> <li>Introduced practices such as opening and closing karakia (prayers), and mihi (greetings) to acknowledge everyone present</li> <li>Implementing Tikanga in Assemblies</li> <li>Developed a standard protocol for assemblies, including the use of karakia, waiata (songs), and mihi.</li> <li>Ensured that all assemblies begin and end with a karakia, and include a waiata to promote unity.</li> <li>Involved students in leading these practices to enhance their understanding and participation\</li> <li>Integrating Tikanga into Community Events</li> <li>Created guidelines for incorporating tikanga into community events, such as karakia, pōwhiri/mihi whakatau and hui.</li> </ul>	<ul> <li>Written agenda for meetings, assemblies, and community events consider tikanga</li> <li>Copies of the karakia included in meeting agenda and assembly slides</li> <li>Regular use of tikanga practices in meetings, assemblies, and community events demonstrates a genuine commitment to Māori culture</li> <li>Engaging with local Māori Achievement Collaborative ensured that the tikanga practices are authentic and respectful, leading to greater acceptance and enthusiasm</li> <li>Regular use of tikanga practices in meetings, assemblies, and community events demonstrated a genuine commitment to Māori culture, which helped embed these practices into the school culture.</li> <li>Clear guidelines and readily available resources supported consistent and respectful implementation of tikanga, making it easier for staff and students to follow the protocols</li> </ul>	Measure: Tikanga expectations set around processes in meetings, start and end of day, kai, assemblies and community events  What next?  • Welcoming all new students, including those that start mid term - assembly or as class mihi whakatau?

## **Learning Culture**

## Strategic Goal: Aakonga will take active responsibility of their learning

Actions	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence Sources of information	Reasons for any differences (variances) between the target and the outcomes Planning for next year Where to next?
Participation in BSLA Professional learning programme and support	<ul> <li>Two staff members enrolled in the BSLA professional learning programme.</li> <li>Participated in workshops, webinars, and collaborative learning sessions to deepen their understanding of evidence-based literacy practices.</li> <li>Staff members worked towards completing their BSLA microcredentials, with the goal of finishing by the end of Term 2.</li> <li>Engaged in practical applications of BSLA strategies in their classrooms, collecting evidence and reflecting on their practice.</li> <li>Structure literacy present in Yr 0-5 including the use of Liz Kane's The Code</li> <li>The commitment of staff to engage fully in the BSLA professional learning programme ensured they gained a deep understanding of the strategies and practices.</li> <li>Continuous participation in workshops, webinars, and collaborative sessions provided ongoing support and learning opportunities.</li> <li>Support from Rayleen as our Literacy Support Teacher</li> <li>Applying BSLA strategies in the classroom allowed staff to see the practical benefits and make real-time adjustments to their teaching methods.</li> <li>Helen Edwards and Sara Hawker completed BSLA training</li> </ul>	<ul> <li>Reports and reflections from staff on their learning and implementation of BSLA strategies.</li> <li>Lesson plans and student work samples showcasing the impact of BSLA practices.</li> <li>Copies of training materials and resources used during the BSLA professional learning</li> <li>Examples of student work and progress tracking data demonstrating the effectiveness of BSLA strategies.</li> </ul>	Measure achieved: Two teachers have completed micro-credentials by end of 2024  Where to next?  • ASLA for 2025 • BSLA for remaining teachers to be trained and teacher aides • Facilitator training for Helen in 2025

Literacy support teacher focus on literacy assessment schoolwide	<ul> <li>Literacy Support Teacher modelled lessons</li> <li>Literacy Support Teacher led staff meeting regarding feedback/feedforward and Literacy indicators</li> <li>Introduction of writing progressions linking with assessment PLD</li> </ul>	<ul> <li>Meeting agenda</li> <li>See evidence of pink and green highlighters in books</li> <li>Students being able to talk about their next steps</li> </ul>	Measure: Literacy indicators developed for formative assessment and future planning Measure: Literacy indicators are used in planning and assessment cycles.  Variance due to introduction of new English curriculum.  Where to next?  Decision made to adopt new indicators detailed in document moving forward
Participation in Writer's Toolbox Professional learning (Te Oko Horoi Kaahui Ako)	<ul> <li>Three staff attended the Writers Toolbox professional learning</li> <li>Attendees led staff meetings, sharing what they learned with easy to implement ideas</li> <li>Attendees collected resources to see what we have currently in school and redistributed, making note of any gaps in resources</li> <li>Teacher confidence grown to implement what is being learnt in PLD</li> </ul>	<ul> <li>Workshop Agendas: Agendas and materials from the teacher training workshop</li> <li>Observed classroom practice and follow up coaching</li> </ul>	Measure: Writers toolbox professional learning series has been completed, including meteor webinars, workshops and coaching sessions.  No variance  Where to next? Writers Toolbox not supported as a provider for the new English Curriculum
Focus on 5 C's	<ul> <li>5C's RISE systems in place in classrooms</li> <li>Recognition of 5C's for a learner each day.</li> <li>5C's incorporated in certificates</li> </ul>	<ul><li>Newsletters</li><li>Class discussions</li></ul>	Measure: Aakango focus on one of the 5 C's per term and self assess using supporting matrices  Variance due to introduction of new curriculum and associated change in focus

## Leadership

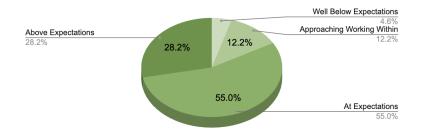
## Leadership understanding builds from Year 1 to Year 8

Actions	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence Sources of information	Reasons for any differences (variances) between the target and the outcomes Planning for next year Where to next?
Cool Schools Mediator Professional Development	<ul> <li>One teacher attended the Cool Schools Mediator Training</li> <li>Exploration of processes/environment necessary to put this in place</li> </ul>	One teacher certified as a Cool School Mediator	Where to next? Link with Mitey Programme in 2025
Develop leadership rubric	<ul> <li>Trialled Year 6 leadership activities</li> <li>Mystery Creek</li> <li>Clubs</li> <li>Green Day</li> <li>Rubbish Rangers</li> <li>Lost Property</li> <li>Library Monitors</li> </ul>	<ul> <li>Feedback after leadership activities</li> <li>WILLS inclusion at the end of year</li> <li>Mentoring opportunities by current seniors for Year 6 students</li> </ul>	Measure: Student self assessment against the developed rubric  Variance: This process remains in the development and trialling phase  Where to next?  Documentation of rubric - linked with MAC PLD in 2025
Ensure opportunities are provided for leadership, leveraging off the strengths within the school	<ul> <li>Opportunities provided for students to learn about leadership, practice leadership and reflect on their own leadership abilities</li> <li>Opportunities have that have been provided are:         <ul> <li>Wilss sports science</li> <li>Mystery creek opportunities</li> <li>Mountain Biking Redwoods</li> <li>EPRO8</li> <li>Chess Club</li> <li>Kapa Haka</li> <li>Drama/Art club                 <ul> <li>Coding club</li> <li>Jump Jam</li> <li>Librarians</li> <li>Wet day monitors</li> <li>Rubbish Rangers</li> </ul> </li> </ul> </li> </ul>	<ul> <li>Photos</li> <li>Planning of events documentation</li> <li>Olympics Whanau group activities - End of term 3</li> <li>Portfolios</li> </ul>	Measure: Students can identify examples of their leadership  No variance  Where to next?  • Reinstate Whanau groups and Whanau Friday in 2025

	<ul> <li>PE monitors</li> <li>Bike tracks</li> <li>Camp leaders</li> <li>Gate wardens</li> <li>Bus wardens</li> <li>Assemblies</li> <li>Mihi Whakatau</li> </ul>		
Community presentation: leadership capabilities	<ul> <li>Completed by Ruma Tiwai</li> <li>Year 7/8 students presented this evening almost entirely themselves, from putting together the slides, to presenting to the audience of prospective Year 7 students</li> </ul>	<ul> <li>Leadership programme powerpoint</li> <li>Leadership Programme information evening well attended</li> </ul>	Measure: Feedback post community presentation  No variance  Where to next?  Illustration of the pathway through leadership at Kaipaki with special attention to new opportunities that may be available in the future.
Leadership Advisor and support programme in place for School leaders	<ul> <li>New leadership team established in Term 1 - Jane Morgan, Owen Corlett, Kim Budd</li> <li>Leadership Mentoring/Coaching provided by Stephen Blair (Kim/Owen) and Jo Wilson (Jane)</li> <li>Facilitated one-on-one coaching sessions related to individual leadership goals</li> <li>Jo Wilson provided expert guidance and practical strategies tailored to our school's needs during Term 2 and 3, ensuring the professional development was relevant and impactful</li> <li>Evidence of feedback and final PGC document discussed and completed with goals for 2025</li> <li>A culture of continuous improvement motivated staff to embrace the professional development opportunities and strive for ongoing growth and development.</li> </ul>	Meeting minutes     PGC documentation including feedback from staff surveys and goal setting	Measure: Self Review of Leadership Team  No variance

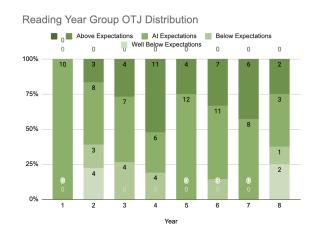
# Evaluation and Analysis of Kaipaki School's Students' Progress and Achievement 2024

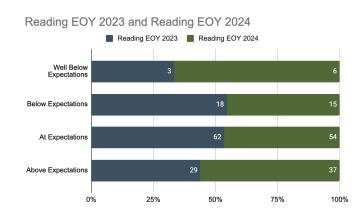
## Reading Achievement Whole School Snapshot - End of Year 2024



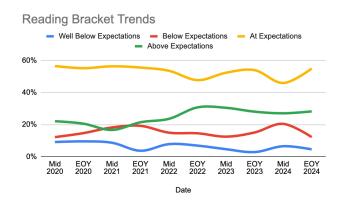
### Year Group Snapshot - End of Year 2024

### Reading Achievement 2023/2024

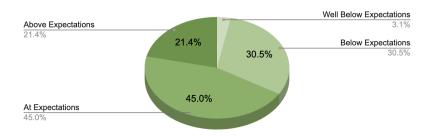




### **Reading Achievement Tracking Over Time**

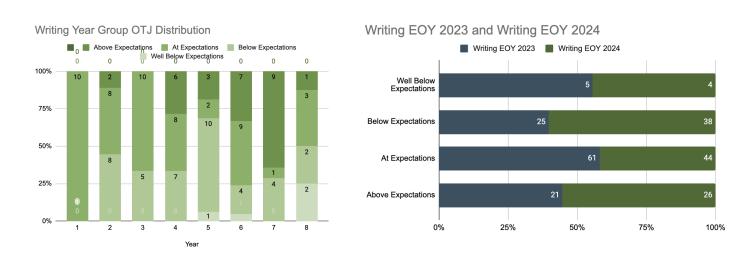


### Writing Achievement Whole School Snapshot - End of Year 2024

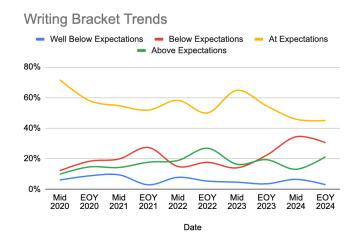


### Year Group Snapshot - End of Year 2024

### Writing Achievement 2023/2024

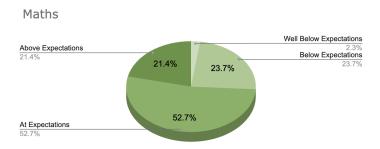


### **Writing Achievement Tracking Over Time**



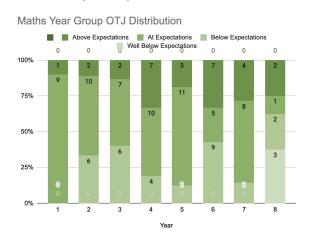
### **Maths Achievement**

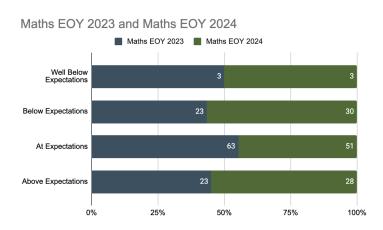
### Whole School Snapshot - End of Year 2024



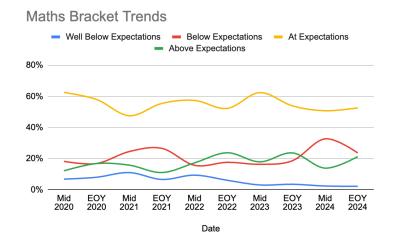
### Year Group Snapshot - End of Year 2024

### Maths Achievement 2023/2024

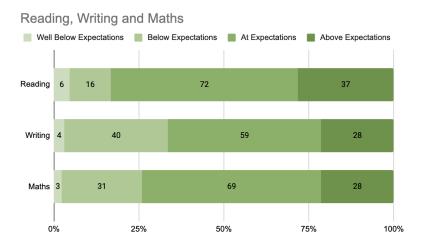




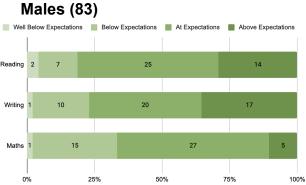
### **Maths Achievement Tracking Over Time**

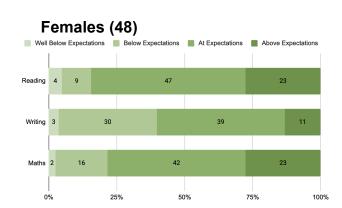


## **Overall Whole School Snapshot**

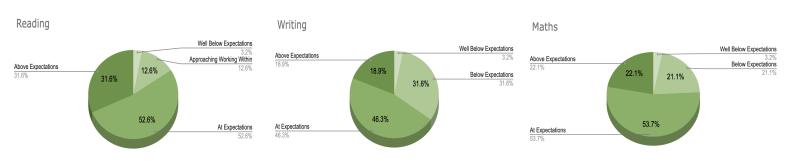


**Achievement Data by Gender** 

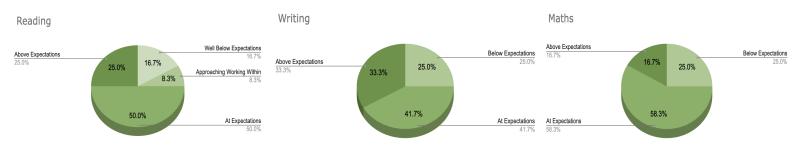




## Achievement Data by Ethnicity NZ European (95 students)



## Māori Achievement Snapshot (12 students)



# How we have given effect to Te Tiriti o Waitangi



Giving effect to Te Tiriti o Waitangi remains a core objective for our board, as we strive to weave its principles into every facet of our school's operations. Building on the foundations laid in previous years, we have deepened our commitment to Section 127(1)(d) of the Education and Training Act 2020, embedding these commitments into our annual plan.

Our engagement with local iwi, hapū, and Māori community leaders continues to be a priority. Through ongoing collaboration, particularly with Te Kaahui Ako o Te Oko Horoi, we ensure that local tikanga Māori, mātauranga Māori, and te ao Māori are integral to our school's plans and curriculum. This partnership enriches our educational programmes and enhances our collective understanding and appreciation of Te Ao Māori.

To support the integration of tikanga Māori and te reo Māori in our classrooms, we are focusing on empowering our kaiako to normalise te reo Māori use. This includes a constant focus on introducing new vocabulary, sentence structures, and understanding of tikanga, fostering a vibrant and inclusive te reo Māori environment. These initiatives are key components of our annual plan, guiding our actions and priorities throughout the year.

Our commitment to equitable outcomes for Māori students is unwavering. We diligently track and support the academic and well-being outcomes of our Māori students, using culturally responsive teaching practices and targeted interventions. As part of the Māori Achievement Collaborative, we are further developing our leadership and teaching capabilities to align with Ka Hikitia, ensuring that our school meets the aspirations for Māori success as Māori.

In conclusion, our board is steadfast in upholding Te Tiriti o Waitangi, prioritising the integration of Māori perspectives, language, and culture. We remain dedicated to providing equitable educational opportunities and fostering an inclusive environment where all our students can flourish.



## Statement of Compliance Employment Policy

Reporting on the principles of being a Good Emp	loyer		
How have you met your obligations to	Staff Well Being and Health and Safety Policies Focus in 2025		
provide good and safe working conditions?	Annual Plan		
	Induction programme in place for all new staff		
What is in your equal employment	Our EEO programme		
opportunities programme?		t and establishing objectives	
How have you been fulfilling this		EEO representative	
programme?		staff to hear any concerns	
programme.		byee database (with informed consent for	
	any EEO data coli		
	•	•	
		to participate in training and career	
	development		
		itoring through staff meetings and board	
	reports		
	<ul> <li>Reviewing employ</li> </ul>	ment and personnel policies and	
	processes		
	Kaipaki School aims	to raise awareness of discrimination and	
	bias through our EEC	programme. We support staff to discuss	
	the development and implementation of the programme, and raise any concerns with the principal or board.		
How do you practise impartial selection of	-	mittee established for all appointments as	
suitably qualified persons for appointment?	follows:	innice established for all appointments as	
Suitably qualified persons for appointment:	TOHOWS.		
	Position for appointment	Appointment responsibility	
	Principal  Senior management position	Full board, and an education consultant Principal, and board representation	
	Senior management position  Permanent teaching staff (including part-time	Full board, and an education consultant	
	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time	Full board, and an education consultant Principal, and board representation	
	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)	Full board, and an education consultant  Principal, and board representation  Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team	
	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time and relieving staff (up to one term)	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation Principal, and member(s) of the senior leadership team Principal, and member(s) of the senior leadership team	
	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time	Full board, and an education consultant  Principal, and board representation  Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team	
	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time and relieving staff (up to one term)	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation Principal, and member(s) of the senior leadership team Principal, and member(s) of the senior leadership team	
	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time and relieving staff (up to one term)  Support staff	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation Principal, and member(s) of the senior leadership team Principal, and member(s) of the senior leadership team	
	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time and relieving staff (up to one term)  Support staff  Consultant used for	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team  Principal, and member(s) of the senior leadership team  Principal, and member(s) of the senior leadership team	
	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time and relieving staff (up to one term)  Support staff  Consultant used for	Full board, and an education consultant  Principal, and board representation  Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team	
	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time and relieving staff (up to one term)  Support staff  Consultant used fixed consultant used fixed consultant interview products and interview products.	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team  Or Leadership positions and and template used during shortlisting cesses	
	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time and relieving staff (up to one term)  Support staff  Consultant used for Criteria established and interview processory.  Referee Checks of	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team	
	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time and relieving staff (up to one term)  Support staff  Consultant used for Criteria established and interview processory.  Referee Checks of	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team  Or Leadership positions and and template used during shortlisting cesses	
How are you recognising.	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time and relieving staff (up to one term)  Support staff  Consultant used fixed consultant and interview productions and interview productions and interview productions.  Referee Checks of NZSTA suggest pages	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team	
How are you recognising,	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time and relieving staff (up to one term)  Support staff  Consultant used for Criteria established and interview proof Referee Checks of NZSTA suggest part 20024/25 Kaipaki S	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team  Principal, a	
- The aims and aspirations of	Senior management position  Permanent teaching staff (including part-time staff)  Fixed-term teaching staff, including part-time and relieving staff (more than one term)  Fixed-term teaching staff, including part-time and relieving staff (up to one term)  Support staff  Consultant used for Criteria established and interview procent in	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation Principal, and member(s) of the senior leadership team Principal, and member(s) of the senior leadership team Principal, and member(s) of the senior leadership team  Principal, and member(s) of the senior leadership team  For Leadership positions and and template used during shortlisting cesses completed procedures followed	
<ul> <li>The aims and aspirations of Māori,</li> </ul>	Senior management position Permanent teaching staff (including part-time staff) Fixed-term teaching staff, including part-time and relieving staff (more than one term) Fixed-term teaching staff, including part-time and relieving staff (up to one term) Support staff  Consultant used for Criteria established and interview processing in the control of	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team  Por Leadership positions and and template used during shortlisting cesses completed procedures followed  Strategic Plan  ko Horoi	
<ul> <li>The aims and aspirations of Māori,</li> <li>The employment requirements of</li> </ul>	Senior management position Permanent teaching staff (including part-time staff) Fixed-term teaching staff, including part-time and relieving staff (more than one term) Fixed-term teaching staff, including part-time and relieving staff (up to one term) Support staff  Consultant used fixed consultant used fixed the staff including part-time and relieving staff (up to one term) Support staff  Consultant used fixed consultant used fixed the staff including part-time and interview proof. Referee Checks of NZSTA suggest part in the staff including staff (up to one term)  2024/25 Kaipaki Sixed 2024 Annual Plant Kaahui Ako o Te Oten Te Reo lessons in	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team  Principal,	
<ul> <li>The aims and aspirations of Māori,</li> <li>The employment requirements of Māori, and</li> </ul>	Senior management position Permanent teaching staff (including part-time staff) Fixed-term teaching staff, including part-time and relieving staff (more than one term) Fixed-term teaching staff, including part-time and relieving staff (up to one term) Support staff  Consultant used for Criteria established and interview process and interview process for NZSTA suggest part 2024/25 Kaipaki Section 2024 Annual Plant Kaahui Ako o Te Ote Reo lessons in Involvement in Mainterview in Mainterview process for the control of the part of the control o	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team  Por Leadership positions and and template used during shortlisting cesses completed procedures followed  Strategic Plan  ko Horoi	
<ul> <li>The aims and aspirations of Māori,</li> <li>The employment requirements of Māori, and</li> <li>Greater involvement of Māori in</li> </ul>	Senior management position Permanent teaching staff (including part-time staff) Fixed-term teaching staff, including part-time and relieving staff (more than one term) Fixed-term teaching staff, including part-time and relieving staff (up to one term) Support staff  Consultant used fixed consultant used fixed the staff including part-time and relieving staff (up to one term) Support staff  Consultant used fixed consultant used fixed the staff including part-time and interview proof. Referee Checks of NZSTA suggest part in the staff including staff (up to one term)  2024/25 Kaipaki Sixed 2024 Annual Plant Kaahui Ako o Te Oten Te Reo lessons in	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team  Principal,	
<ul> <li>The aims and aspirations of Māori,</li> <li>The employment requirements of Māori, and</li> <li>Greater involvement of Māori in the Education service?</li> </ul>	Senior management position Permanent teaching staff (including part-time staff) Fixed-term teaching staff, including part-time and relieving staff (more than one term) Fixed-term teaching staff, including part-time and relieving staff (up to one term) Support staff  Consultant used fixed control of the co	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team  Principal,	
<ul> <li>The aims and aspirations of Māori,</li> <li>The employment requirements of Māori, and</li> <li>Greater involvement of Māori in the Education service?</li> </ul> How have you enhanced the abilities of	Senior management position Permanent teaching staff (including part-time staff) Fixed-term teaching staff, including part-time and relieving staff (more than one term) Fixed-term teaching staff, including part-time and relieving staff (up to one term) Support staff  Consultant used fixed consultant used fixed terms and interview proof and interview proof Referee Checks of NZSTA suggest part 2024/25 Kaipaki Section 2024 Annual Plant Kaahui Ako o Te Other Te Reo lessons in Involvement in Matical Tikanga Maaori  Professional Learn	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team  Principal,	
<ul> <li>The aims and aspirations of Māori,</li> <li>The employment requirements of Māori, and</li> <li>Greater involvement of Māori in the Education service?</li> </ul>	Senior management position Permanent teaching staff (including part-time staff) Fixed-term teaching staff, including part-time and relieving staff (more than one term) Fixed-term teaching staff, including part-time and relieving staff (up to one term) Support staff  Consultant used fixed consultant used fixed terms and interview proof and interview proof Referee Checks of NZSTA suggest part 2024/25 Kaipaki Section 2024 Annual Plant Kaahui Ako o Te Other Te Reo lessons in Involvement in Matical Tikanga Maaori  Professional Learn	Full board, and an education consultant Principal, and board representation Principal, deputy principal, and board representation  Principal, and member(s) of the senior leadership team  Principal,	

	Staff with specific interests/strengths leading initiatives - e.g     Sport and Conservation
How are you recognising the employment requirements of women?	Flexi working arrangements with current staff members (family focused)
How are you recognising the employment requirements of persons with disabilities?	Currently have employees with recognised disabilities communicate regularly about needs and make changes in
	response

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

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

## Financial Statements

(Awaitin	a Audit	Report )
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Statement of responsibility signed and dated

Statement of comprehensive revenue and expense

Statement of changes in net assets/equity

Statement of financial position

Statement of Cash flows

Notes to the financial statements

Independent auditor's report signed and dated

Report on other special and contestable funding

## KAIPAKI SCHOOL

### **ANNUAL FINANCIAL STATEMENTS**

### FOR THE YEAR ENDED 31 DECEMBER 2024

**School Directory** 

Ministry Number: 1760

Principal: Kim Budd

School Address: 687 Kaipkai Road

School Postal Address: 687 Kaipaki Road, RD3, Cambridge, 3495

**School Phone:** 07 823 6653

School Email: office@kaipaki.school.nz

Accountant / Service Provider: Simply Accounting

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Lisette Balsom	Presiding Member	Elected	Sept 2025
Kim Budd	Principal ex Officio	Elected	
Rodney Schick	Parent Representative	Elected	Sept 2025
Dan Gibb	Parent Representative	Elected	Sept 2025
Shaun Brighous	Parent Representative	Elected	Sept 2025
Jane Morgan	Staff Representative	Elected	Sept 2025

## Kaipaki School

## **Statement of Responsibility**

### For the year ended 31 December 2024

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

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

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

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

Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
30 July 2025	30 July 2025
Date:	Date:

# **Kaipaki School Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget (Unaudited)	Actual
		\$	`\$	\$
Revenue				
Government Grants	2	1,552,462	1,390,628	1,378,551
Locally Raised Funds	3	72,677	61,250	45,159
Interest		3,148	500	2,989
Total Revenue	-	1,628,287	1,452,378	1,426,699
Expense				
Locally Raised Funds	3	36,033	26,675	11,536
Learning Resources	4	1,130,533	968,556	1,018,984
Administration	5	151,731	130,872	124,682
Interest		607	172	1,117
Property	6	293,949	272,555	288,756
Other Expense	7	56,976	55,250	67,719
Loss on Disposal of Property, Plant and Equipment		-	-	-
Total Expense	-	1,669,829	1,454,080	1,512,794
Net Surplus / (Deficit) for the year		(41,542)	(1,702)	(86,095)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year	-	(41,542)	(1,702)	(86,095)

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



## Kaipaki School Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024	2024	2023	
		Actual \$	Budget (Unaudited) \$	Actual \$	
Equity at 1 January	_	195,574	229,426	274,441	
Total comprehensive revenue and expense for the year Contribution - Furniture and Equipment Grant		(41,542) -	(1,702) -	(86,095) 7,228	
Equity at 31 December	_	154,032	227,724	195,574	
Accumulated comprehensive revenue and expense Reserves		154,032 -	227,724 -	195,574 -	
Equity at 31 December	_	154,032	227,724	195,574	

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.

## Kaipaki School Statement of Financial Position

As at 31 December 2024

	Notes	2024	2024 Budget (Unaudited) \$	2023 Actual \$
		es Actual		
		\$		
Current Assets				
Cash and Cash Equivalents	8	90,230	113,862	39,341
Accounts Receivable	9	102,126	83,036	83,036
GST Receivable		-	2,744	2,744
Prepayments		6,199	6,549	6,549
Inventories	10	4,343	4,973	4,973
Funds Receivable for Capital Works Projects	16	5,975	-	7,826
	-	208,873	211,164	144,469
Current Liabilities				
GST Payable		6,169	-	-
Accounts Payable	12	115,029	85,166	85,166
Revenue Received in Advance	13	890	-	-
Provision for Cyclical Maintenance	14	49,500	49,500	-
Finance Lease Liability	15	8,934	9,376	4,648
Funds held for Capital Works Projects	16	24,069	-	-
	_	204,591	144,042	89,814
Working Capital Surplus/(Deficit)		4,282	67,122	54,655
Non-current Assets				
Property, Plant and Equipment	11	163,873	174,920	196,920
	_	163,873	174,920	196,920
Non-current Liabilities				
Provision for Cyclical Maintenance	14	1,600	1,600	45,600
Finance Lease Liability	15	12,524	12,718	10,401
	_	14,124	14,318	56,001
Net Assets	=	154,032	227,724	195,574
	_			
Equity	_	154,032	227,724	195,574

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



## Kaipaki School Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget (Unaudited)	Actual
		\$	<b>`</b> \$	\$
Cash flows from Operating Activities				
Government Grants		424,458	381,050	367,944
Locally Raised Funds		67,740	61,250	55,020
Goods and Services Tax (net)		8,913	2,744	(1,270)
Payments to Employees		(252,631)	(162,600)	(241,306)
Payments to Suppliers		(206,362)	(198,243)	(197,882)
Interest Paid		(607)	(172)	(1,117)
Interest Received		3,180	500	2,891
Net cash from/(to) Operating Activities	-	44,691	84,529	(15,720)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(14,752)	(20,000)	(4,783)
Net cash from/(to) Investing Activities	-	(14,752)	(20,000)	(4,783)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	7,228
Finance Lease Payments		(4,970)	(5,000)	(2,995)
Funds Administered on Behalf of Other Parties		25,920	-	1,278
Net cash from/(to) Financing Activities	-	20,950	(5,000)	5,511
Net increase/(decrease) in cash and cash equivalents	-	50,889	59,529	(14,992)
Cash and cash equivalents at the beginning of the year	8	39,341	54,333	54,333
Cash and cash equivalents at the end of the year	8	90,230	113,862	39,341

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

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



### Kaipaki School Notes to the Financial Statements For the year ended 31 December 2024

### 1. Statement of Accounting Policies

### a) Reporting Entity

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

### b) Basis of Preparation

### Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

### Basis of Preparation

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

### Financial Reporting Standards Applied

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

### PBE Accounting Standards Reduced Disclosure Regime

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

### Measurement Base

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

### Presentation Currency

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

### Specific Accounting Policies

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

### Critical Accounting Estimates And Assumptions

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

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

### Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 21.

### 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.

### c) 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.

### d) Finance Lease Payments

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



### e) Cash and Cash Equivalents

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

#### f) Accounts Receivable

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

#### g) Inventories

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

### g) 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.

### h) Property, Plant and Equipment

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

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

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

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

### Finance Leases

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

### Depreciation

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

The estimated useful lives of the assets are:
Building Improvements
Furniture and Equipment
Information and Communication Technology
Motor Vehicles
Leased Assets held under a Finance Lease
Library Resources

6 - 40 years
5 - 25 years
5 years
5 years
Term of Lease
12.5% Diminishing value



### i) Impairment of property, plant, and equipment

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

### Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on **[details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)**].

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

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

### j) 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.

### k) Employee Entitlements

#### Short-term employee entitlements

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

### Long-term employee entitlements

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

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

### I) Revenue Received in Advance

Revenue received in advance relates to fees received fromstudents 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 international students, should the School be unable to provide the services to which they relate.

### m) Funds held for Capital works

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

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

### n) Provision for Cyclical Maintenance

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

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

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

### o) 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.

### p) 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.

### q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

### r) Budget Figures

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

### s) Services received in-kind

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

2. Government Grants			
2. Government Grants	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Government Grants - Ministry of Education	420,662	381,050	355,229
Teachers' Salaries Grants	904,818	800,256	800,256
Use of Land and Buildings Grants	218,507	209,322	209,322
Other Government Grants	8,475	-	13,744
	1,552,462	1,390,628	1,378,551
3. Locally Raised Funds			
Local funds raised within the School's community are made up of:			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
Revenue	\$	<b>`</b> \$	\$
Donations and Bequests	25,213	20,000	18,367
Fees for Extra Curricular Activities	35,363	21,250	10,822
Trading	5,755	5,000	5,736
Fundraising and Community Grants	6,346	15,000	10,234
	72,677	61,250	45,159
Expense			
Extra Curricular Activities Costs	30,163	21,675	5,156
Trading	5,870	5,000	6,380
	36,033	26,675	11,536
Surplus/ (Deficit) for the year Locally Raised Funds	36,644	34,575	33,623
4. Learning Resources			
4. Louining Roodalood	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	24,084	27,900	32,058
Employee Benefits - Salaries	1,039,335	885,256	931,489
Staff Development	12,947	12,400	10,785
Depreciation	52,996	42,000	43,474
Other Learning Resources	1,171	1,000	1,178



1,018,984

968,556

1,130,533

#### 5. Administration

3. Administration	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	7,470	4,664	4,908
Board Fees and Expenses	8,085	5,210	4,190
Other Administration Expenses	33,349	31,298	31,548
Employee Benefits - Salaries	89,690	77,600	80,224
Insurance	1,669	2,400	-
Service Providers, Contractors and Consultancy	11,468	9,700	3,812
·	151,731	130,872	124,682
6. Property			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	38,103	34,700	36,647
Cyclical Maintenance	5,500	6,033	22,822
Heat, Light and Water	8,937	6,500	9,010
Repairs and Maintenance	18,808	12,000	7,091
Use of Land and Buildings	218,507	209,322	209,322
Other Property Expenses	4,094	4,000	3,864
	293,949	272,555	288,756

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. Other Expense

7. Other Expense	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	56,976	55,250	67,719
	56,976	55,250	67,719
8. Cash and Cash Equivalents	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	90,230	113,862	39,341
Cash and cash equivalents for Statement of Cash Flows	90,230	113,862	39,341

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

# The following notes should be used where applicable:

Of the \$90,230 Cash and Cash Equivalents, \$24,069 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

## 9. Accounts Receivable

o. Accounts Receivable	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	<b>`</b> \$	\$
Receivables	15,897	-	10,070
Receivables from the Ministry of Education	2,399	-	-
Interest Receivable	79	-	111
Teacher Salaries Grant Receivable	83,751	83,036	72,855
	102,126	83,036	83,036
Receivables from Exchange Transactions	15,976	-	10,181
Receivables from Non-Exchange Transactions	86,150	83,036	72,855
	102,126	83,036	83,036
10. Inventories			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	2,330	2,505	2,505
School Uniforms	2,013	2,468	2,468
	4,343	4,973	4,973

# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	19	-	-	-	(19)	-
Building Improvements	39,614	-	-	-	(1,401)	38,213
Furniture and Equipment	98,326	3,433	-	-	(17,586)	84,172
Information and Communication Technology	11,579	11,319	-	-	(7,136)	15,762
Motor Vehicles	31,879	-	-	-	(20,592)	11,288
Leased Assets	14,378	5,198	-	-	(6,121)	13,455
Library Resources	1,124	-	-	-	(141)	984
	196,920	19,950	-	-	(52,996)	163,873

# The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$13,455 (2023: \$14,378)

# Restrictions

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



	2024 Cost or Valuation	2024 Accumulated	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	Depreciation \$	\$	\$	\$	\$
Buildings	1,400	(1,400)	-	56,045	(16,431)	39,614
Building Improvements	56,045	(17,832)	38,213	1,400	(1,381)	19
Furniture and Equipment Information and Communication	236,513	(152,341)	84,172	233,080	(134,754)	98,326
Technology	93,440	(77,678)	15,762	82,121	(70,542)	11,579
Motor Vehicles	136,444	(125,156)	11,288	136,444	(104,565)	31,879
Leased Assets	27,259	(13,804)	13,455	43,000	(28,622)	14,378
Library Resources	10,756	(9,772)	984	10,756	(9,631)	1,125
	561,857	(397,983)	163,873	562,846	(365,926)	196,920
12. Accounts Payable						
12. Accounts Fayable				2024	2024	2023
				Actual	Budget (Unaudited)	Actual
				\$	<b>`</b> \$	\$
Creditors				11,152	-	7,228
Accruals				7,470	-	3,299
Banking Staffing Overuse				- 95,240	- 85,166	1,060
Employee Entitlements - Salaries Employee Entitlements - Leave Ac	ecrual			1,167	65,100	72,855 724
Employee Emmerica Ecuve Ac	Jordan			1,107		724
			=	115,029	85,166	85,166
Payables for Exchange Transaction	ons			115,029	85,166	85,166
Payables for Non-exchange Trans Payables for Non-exchange Trans	-	le (PAYE and Rate	es)			
			<u>-</u>	115,029	85,166	85,166
The carrying value of payables ap	proximates their fair va	ılue.	<u>-</u>			
13. Revenue Received in Advance	ce			2024	2024	2022
				2024	2024 Budget	2023
				Actual	(Unaudited)	Actual
				\$	\$	\$
Other revenue in Advance				890	-	-



890

14.	<b>Provision</b>	for (	Cyclical	Maintenance
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,	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	<b>\$</b>	\$
Provision at the Start of the Year	45,600	45,600	22,778
Increase to the Provision During the Year	5,500	6,033	6,033
Use of the Provision During the Year	-	-	-
Other Adjustments	-	(533)	16,789
Provision at the End of the Year	51,100	51,100	45,600
Cyclical Maintenance - Current	49,500	49,500	-
Cyclical Maintenance - Non current	1,600	1,600	45,600
	51,100	51,100	45,600

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan

# 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:

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	<b>\$</b>	\$
No Later than One Year	9,376	9,376	5,871
Later than One Year and no Later than Five Years	12,718	12,718	11,899
Future Finance Charges	(636)	-	(2,721)
	21,458	22,094	15,049
Represented by			
Finance lease liability - Current	8,934	9,376	4,648
Finance lease liability - Non current	12,524	12,718	10,401
	21,458	22,094	15,049



## 16. Funds Held for Capital Works Projects

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

Receipts

**Board** 

Opening

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Staffroom upgrade	(7,826)	7,826	-	-	-
Roofing	-	63,072	(39,003)		24,069
Window Refurbishment, cladding & Drainage	-	-	(5,975)	-	(5,975)
Totals	(7,826)	70,898	(44,978)	-	18,094
Represented by: Funds Held on Behalf of the Ministry of Education Funds Receivable from the Ministry of Education					24,069 (5,975)
2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Staffroom upgrade	(9,104)	-	1,278	-	(7,826)
Totals	(9,104)	-	1,278	-	(7,826)

## Represented by:

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

(7,826)

Closing

## 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 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.

#### 18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
Board Members		
Remuneration	4,010	2,435
Leadership Team		
Remuneration	311,824	252,628
Full-time equivalent members	3	2
Total key management personnel remuneration	315,834	255,063

There are **5** members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance **0** and Property **0** committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

## Principal 1

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

	2024	2023
	Actual	Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	130 - 140	140 - 150
Benefits and Other Emoluments	3 - 4	4 - 5
Termination Benefits	-	=

## Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	0	1
100 - 120	1	0
	1.00	1.00

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:

	2024	2023
	Actual	Actual
Total	-	-
Number of People	-	-

#### 20. Contingencies

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

# Holidays Act Compliance - Schools Payroll

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

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

# Pay Equity and Collective Agreement Funding Wash-up

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

#### 21. Commitments

## (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$192,651 (2023:\$1,533) as a result of entering the following contracts:

Contract Name	Commitment
	\$
Roofing	31,076
Window refurbishment, cladding and Drainage	161,575
Total	192,651

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.



2024 Capital

# (b) Operating Commitments

As at 31 December 2024, the Board has not entered in any operating commitments (2023: Nil)

## 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	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	90,230	113,862	39,341
Receivables	102,126	83,036	83,036
Total financial assets measured at amortised cost	192,356	196,898	122,377
Financial liabilities measured at amortised cost			
Payables	115,029	85,166	85,166
Finance Leases	21,458	22,094	15,049
Total financial liabilities measured at amortised cost	136,487	107,260	100,215

## 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.





#### INDEPENDENT AUDITOR'S REPORT

## TO THE READERS OF KAIPAKI SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Kaipaki School (the School). The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

## **Opinion**

We have audited the financial statements of the School on pages 02 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 July 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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





# Responsibilities of the Board for the financial statements

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

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

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

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

#### Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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





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

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

Our responsibilities arises from the Public Audit Act 2001.

#### Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1,24 to 43, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)issued by the New Zealand Auditing and Assurance Standards Board.

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





David Fraser

David Fraser Silks Audit Chartered Accountants Limited On behalf of the Auditor-General Whanganui, New Zealand

# Kiwisport Funding

Kaipaki School 687 Kaipaki Rd RD 3 Cambridge 3495

Ph (07) 823 6653

nbridge 3495

e-mail: office@kaipaki.school.nz web site: www.kaipaki.school.nz





9 May 2025

# **KiwiSport Funding Statement**

In 2024, Kaipaki School received \$1,941.76 of KiwiSport funding through the School Operations Grant. Kaipaki School used this to support the provision of professional swimming lessons for all alonga from Year 0 – 8 at Cambridge Perry Aquatic Centre.

Kim Budd

1Budd

Principal