Kakanui School

"Simply the BEST wee rural school!"

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3755
Principal:	Ann Roughan
School Address:	3 Fyfe Place, Kakanui
School Postal Address:	3 Fyfe Place, RD 140, Oamaru
School Phone:	03 439 5837
School Email:	office@kakanui.school.nz

Solutions & Services
Collaborative School Administration

KAKANUI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Kakanui School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

MATTHEW R. THRESHER
Full Name of Presiding Member

Ann N. Roughan
Full Name of Principal

Signature of Presiding Member

Signature of Principal

22.7.24
Date:

22.7.24
Date:

Kakanui School
Members of the Board
For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Mariam Stokes	Presiding Member	Co-opted	Aug 2025
Ann Roughan	Principal	ex Officio	
James White	Parent Representative	Elected	Aug 2025
Jan O'Brien	Parent Representative	Elected	Aug 2025
Matthew Thresher	Parent Representative	Elected	Aug 2025
Richard Scott	Parent Representative	Elected	Aug 2025
Sharon Walsh-Grieve	Staff Representative	Elected	Aug 2025

In Attendance

Amanda McGregor	Minute Secretary

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

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	868,604	585,063	720,681
Locally Raised Funds	3	29,579	28,055	50,811
Interest		6,029	800	1,311
Gain on Sale of Property, Plant and Equipment		-	-	1,505
Total Revenue		904,212	613,918	774,308
Expenses				
Locally Raised Funds	3	11,506	16,450	18,460
Learning Resources	4	591,527	431,323	551,146
Administration	5	118,462	49,750	49,831
Interest		230	-	143
Property	6	188,530	146,057	158,170
Loss on Disposal of Property, Plant and Equipment		3,751	-	-
Total Expense		914,006	643,580	777,750
Net (Deficit) for the year		(9,794)	(29,662)	(3,442)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(9,794)	(29,662)	(3,442)

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

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

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Equity at 1 January		239,846	239,846	253,478
Total comprehensive revenue and expense for the year		(9,794)	(29,662)	(3,442)
Contribution - Furniture and Equipment Grant		3,837	-	-
(Distributions to) Ministry of Education		-	-	(10,190)
Equity at 31 December		233,889	210,184	239,846
Accumulated comprehensive revenue and expense		233,889	210,184	239,846
Equity at 31 December		233,889	210,184	239,846

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.

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Kakanui School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	281,721	72,983	96,740
Accounts Receivable	8	41,910	36,729	46,114
GST Receivable		-	4,396	4,396
Prepayments		3,205	1,647	1,647
Funds Receivable for Capital Works Projects	14	-	39,420	39,420
		326,836	155,175	188,317
Current Liabilities				
GST Payable		34,297	-	-
Accounts Payable	10	59,581	62,400	62,400
Revenue Received in Advance	11	2,674	-	-
Finance Lease Liability	13	3,014	2,267	2,267
Funds held for Capital Works Projects	14	105,245	-	-
		204,811	64,667	64,667
Working Capital Surplus		122,025	90,508	123,650
Non-current Assets				
Property, Plant and Equipment	9	134,567	142,097	135,117
		134,567	142,097	135,117
Non-current Liabilities				
Provision for Cyclical Maintenance	12	20,042	20,042	16,542
Finance Lease Liability	13	2,661	2,379	2,379
		22,703	22,421	18,921
Net Assets		233,889	210,184	239,846
Equity		233,889	210,184	239,846

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

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

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		261,128	197,778	233,119
Locally Raised Funds		30,446	28,055	53,208
Goods and Services Tax (net)		38,693	-	(10,907)
Payments to Employees		(141,638)	(105,250)	(159,618)
Payments to Suppliers		(138,717)	(135,140)	(146,472)
Interest Paid		(230)	-	-
Interest Received		6,029	800	1,311
Net cash from/(to) Operating Activities		55,711	(13,757)	(29,359)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		-	-	1,505
Purchase of Property Plant & Equipment		(17,305)	(10,000)	(50,919)
Net cash (to) Investing Activities		(17,305)	(10,000)	(49,414)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,837	-	-
(Distributions to) Ministry of Education		-	-	(10,190)
Finance Lease Payments		(1,927)	-	(1,937)
Funds Administered on Behalf of Other Parties		144,665	-	(64,721)
Net cash from/(to) Financing Activities		146,575	-	(76,848)
Net increase/(decrease) in cash and cash equivalents		184,981	(23,757)	(155,621)
Cash and cash equivalents at the beginning of the year	7	96,740	96,740	252,361
Cash and cash equivalents at the end of the year	7	281,721	72,983	96,740

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.

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Kakanui School
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity
Kakanui 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.

1.2. Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of $30 million per year. All relevant reduced disclosure concessions have been taken.

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

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

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

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

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

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

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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 9.

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19b.

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.

1.3. 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 to which they relate. 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 to which they relate. 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 recognised as revenue as the conditions are fulfilled.

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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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.8. 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 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

1.9. 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.

1.10. Employee Entitlements
Short-term employee entitlements
Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, 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.

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

1.12. 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.

1.13. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

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

The School's financial liabilities comprise accounts payable, and finance lease 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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

1.17. 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.

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2. Government Grants

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Government Grants - Ministry of Education	248,548	188,393	252,385
Teachers' Salaries Grants	447,201	314,613	371,925
Use of Land and Buildings Grants	108,927	82,057	95,292
Healthy Lunches Grant	59,424	-	-
Other Government Grants	4,504	-	1,079
	868,604	585,063	720,681

The School has opted in to the donations scheme for this year. Total amount received was $10,018 (2022: $7,350).

3. Locally Raised Funds

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue			
Donations & Bequests	10,548	5,500	7,291
Fees for Extra Curricular Activities	5,685	6,255	1,069
Trading	2,760	3,800	2,843
Fundraising & Community Grants	6,464	7,000	28,780
Other Revenue	4,122	5,500	10,828
	29,579	28,055	50,811
Expenses			
Extra Curricular Activities Costs	5,746	7,200	4,398
Trading	672	450	1,784
Fundraising & Community Grant Costs	3,259	5,000	6,316
Other Locally Raised Funds Expenditure	1,829	3,800	5,962
	11,506	16,450	18,460
Surplus for the year Locally raised funds	18,073	11,605	32,351

4. Learning Resources

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Curricular	20,716	26,800	31,221
Information and Communication Technology	6,143	4,500	5,824
Library Resources	370	910	403
Employee Benefits - Salaries	539,573	384,613	491,967
Staff Development	6,643	4,500	6,480
Depreciation	18,082	10,000	15,251
	591,527	431,323	551,146

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5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fee	4,502	3,900	4,371
Board Fees	2,300	2,000	2,190
Board Expenses	-	500	16
Communication	231	850	782
Consumables	6,853	7,500	6,054
Operating Lease	-	400	-
Healthy Lunches Expenses	59,424	-	-
Other	15,140	11,950	14,945
Employee Benefits - Salaries	24,087	20,250	16,578
Insurance	795	-	603
Service Providers, Contractors and Consultancy	5,130	2,400	4,292
	118,462	49,750	49,831

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	6,737	3,000	4,887
Consultancy and Contract Services	26,250	20,000	29,705
Cyclical Maintenance	3,500	4,000	(8,208)
Grounds	12,084	8,000	4,851
Heat, Light and Water	5,848	7,000	7,767
Rates	1,658	2,000	1,444
Repairs and Maintenance	5,887	5,000	3,491
Use of Land and Buildings	108,927	82,057	95,292
Employee Benefits - Salaries	17,639	15,000	18,941
	188,530	146,057	158,170

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

7. Cash and Cash Equivalents

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Bank Accounts	281,721	72,983	96,740
Cash and Cash Equivalents for Statement of Cash Flows	281,721	72,983	96,740

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

Of the $281,721 Cash and Cash Equivalents, $105,245 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the $281,721 Cash and Cash Equivalents, $1,674 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

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8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Receivables	133	-	-
Receivables from the Ministry of Education	1,015	-	9,385
Banking Staffing Underuse	9,438	-	-
Teacher Salaries Grant Receivable	31,324	36,729	36,729
	41,910	36,729	46,114
Receivables from Exchange Transactions	133	-	-
Receivables from Non-Exchange Transactions	41,777	36,729	46,114
	41,910	36,729	46,114

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2023	**$**	**$**	**$**	**$**	**$**	**$**
Building Improvements	73,371	-	-	-	(4,027)	**69,344**
Furniture and Equipment	33,765	10,590	-	-	(6,547)	**37,808**
Information and Communication Technology	13,806	5,926	-	-	(4,153)	**15,579**
Leased Assets	4,578	3,978	-	-	(2,866)	**5,690**
Library Resources	6,577	789	(3,751)	-	(489)	**3,126**
Work in Progress	3,020	-	-	-	-	**3,020**
Balance at 31 December 2023	135,117	21,283	(3,751)	-	(18,082)	**134,567**

The net carrying value of furniture and equipment held under a finance lease is $5,690 (2022: $4,578)

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

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	$	$	$	$	$	$
Building Improvements	184,444	(115,100)	**69,344**	184,444	(111,073)	**73,371**
Furniture and Equipment	102,635	(64,827)	**37,808**	99,045	(65,280)	**33,765**
Information and Communication Technology	90,943	(75,364)	**15,579**	85,017	(71,211)	**13,806**
Leased Assets	12,738	(7,048)	**5,690**	11,270	(6,692)	**4,578**
Library Resources	14,464	(11,338)	**3,126**	31,833	(25,256)	**6,577**
Work in Progress	3,020	-	**3,020**	3,020	-	**3,020**
Balance at 31 December	408,244	(273,677)	**134,567**	414,629	(279,512)	**135,117**

10. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Creditors	11,776	8,400	8,400
Accruals	8,873	10,615	10,615
Employee Entitlements - Salaries	38,128	42,686	42,686
Employee Entitlements - Leave Accrual	804	699	699
	59,581	62,400	62,400
Payables for Exchange Transactions	59,581	62,400	62,400
	59,581	62,400	62,400

The carrying value of payables approximates their fair value.

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11. Revenue Received in Advance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Grants in Advance - Ministry of Education	1,674	-	-
Other Revenue in Advance	1,000	-	-
	2,674	-	-

12. Provision for Cyclical Maintenance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Provision at the Start of the Year	16,542	16,542	24,750
Increase to the Provision During the Year	3,500	4,000	3,500
Other Adjustments	-	-	(11,708)
Use of the Provision During the Year	-	(500)	-
Provision at the End of the Year	20,042	20,042	16,542
Cyclical Maintenance - Non current	20,042	20,042	16,542
	20,042	20,042	16,542

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

13. Finance Lease Liability

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
No Later than One Year	3,258	2,313	2,313
Later than One Year and no Later than Five Years	2,807	2,385	2,385
Future Finance Charges	(390)	(52)	(52)
	5,675	4,646	4,646
Represented by:			
Finance lease liability - Current	3,014	2,267	2,267
Finance lease liability - Non-current	2,661	2,379	2,379
	5,675	4,646	4,646

14. 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 7.

2023	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Veranda & Entry Upgrade - 219750	(5,000)	5,000	-	-	-
Block A ILE - 230315	(34,420)	425,769	(286,104)	-	105,245
Totals	(39,420)	430,769	(286,104)	-	105,245
Represented by:					
Funds Held on Behalf of the Ministry of Education					105,245

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2022	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Veranda & Entry Upgrade - 219750	29,742	-	(44,932)	10,190	(5,000)
Block A ILE - 230315	-	-	(34,420)	-	(34,420)
Totals	29,742	-	(79,352)	10,190	(39,420)

Represented by:

Funds Receivable from the Ministry of Education	(39,420)

15. 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.

16. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, and the Principal.

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	2,300	2,190
Leadership Team		
Remuneration	133,590	121,841
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	135,890	124,031

There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

Salaries and Other Short-term Employee Benefits:	2023 Actual $000	2022 Actual $000
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	0 - 0	0 - 0

Other Employees

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

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

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

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17. Compensation and Other Benefits Upon Leaving

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

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

18. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

19. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of $148,108 (2022:$nil) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	$	$	$
Block A ILE - 230315	468,632	320,524	148,108
Total	**468,632**	**320,524**	**148,108**

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

20. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash and Cash Equivalents	281,721	72,983	96,740
Receivables	41,910	36,729	46,114
Total Financial assets measured at amortised cost	323,631	109,712	142,854
Financial liabilities measured at amortised cost			
Payables	59,581	62,400	62,400
Finance Leases	5,675	4,646	4,646
Total Financial liabilities measured at amortised Cost	65,256	67,046	67,046

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21. Events After Balance Date

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

22. Comparatives

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

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Kakanui School Statement of Variance for end of 2023

School Name:	Kakanui School	**School Number:**	3755

Strategic Aim: 1	**STRATEGIC AIM 1 - Curriculum - Marau Matauranga** *Actions:* • Develop structured literacy (BSLA) in Junior class through PLD. • Research and implement The Code (Systematic approach for teaching spelling) in the middle and senior classes.
Annual Goal	• Develop and grow teacher pedagogy around Structured literacy.
Target:	**Target 2023:** • To shift the 2022 achievement of all learners/ākonga so at least 80% meet or exceed curriculum level expectations. • All current learners/ākonga identified as not yet meeting the age appropriate curriculum level expectations will make progress towards their individual targets or more making accelerated progress to achieve age appropriate curriculum level.
Baseline Data:	**Baseline data:** To increase reading, writing and spelling we need to go down the Structured Literacy Track so junior teachers to train in Better Start Literacy Programme. Also look at The code for Year 3-8 .

Strategic Intentions	Actions *What did we do?*	Variances (Only variances will be commented on)	Evaluation *Where to next?*
Develop and grow teacher pedagogy around Structured literacy.	*Initiatives* • Professional development for Year 1-2 junior teachers and Reading Recovery teacher in Better Start Literacy Approach (BSLA) • Facilitator to support team in implementing structured literacy approach in Junior classroom • LSC - Modeling to teachers • Observations of teachers individually • Resources for teachers to use	✔ ✔ ✔ ✔ ✔	• Two junior teachers and Reading Recovery Teacher trained in this. • Great support from LSC • Children all made sufficient progress in reading
Year 3-8 will research and implement the Code spelling lists and heart words.	• Professional development for Teacher and TA on The Code • Assessing and grouping the children • LSC - Modeling to teachers and TA • Resources for teachers to use	✔ ✔ ✔ ✔	• Test Year 6-8 children • Started implementing in small groups.

School Name:	Kakanui School	School Number:	3755

Strategic Aim: 2	**STRATEGIC AIM 2 - Student Achievement - Te paetae o te akonga** *Actions:* • Focus on accelerating the progress of all students. • Analyse achievement data, identify target learners and the impact of teaching and learning • Develop and promote student agency so students know where their next learning steps are and understand where they are heading and the purpose of their learning.
Annual Aim:	Focus on accelerating the progress of all students
Target:	Students will make reasonable progress 100% of staff are able to analyse achievement data, identify target learners and the impact of teaching and learning. Students can identify their next steps and where they are heading.
Baseline Data:	We need to know where our students are at; what they have achieved; and their next learning steps. End of 2022: Reading 53%); Writing 22%; Maths 26%. This went down from mid year as our roll increased and most of the new students were below their expected level. We have identified our priority learners as being 1 or 2 sub levels below the expected curriculum. We have some children who will have an ILP for a booster and IEP for children with HHN/ORS etc.

Strategic Intentions	Actions *What did we do?*	Variances (Only variances will be commented on)	Evaluation *Where to next?*
Focus on accelerating the progress of all students	*Initiatives:* • Developing a shared understanding of year progressions and how to transition students effectively between levels. • Class planning reflects differentiation and accelerated learning for those not achieving within cohort levels. • Professional development for understanding and implementing the Curriculum Progress Tools (Learning Progression Framework (LPF) and the Progress and Consistency Tool (PaCT). • Participate in Whitestone Kahui Ako for professional development • Ensure data is entered onto Edge to track progress (PLD with Edge) • Promote Learner agency so students know where their next learning steps are and understand where they are heading and the purpose of the learning. Students discuss their learning levels, next steps in learning and how they will get there.	✔ ✔ ✔ ✔ ✔ ✔	Looked at writing - encoding and Vocab - carry on with this in 2024 Monitoring these students PLD on LPF and PACT - continue with this 2024 Joined in July Staff attending meetings Training for this - changing to a 3 point assessment for 2024 Beginning to do this in Y6-8 class - especially in writing Continue to do this 2024 and use the LPF

Statement of Variance - Reading: Year 1-8 children

Baseline data:	**Notes/ Issues:**
With the exception of 1 ORS and 2 HH Students overall 52/63 (82.54%) are tracking at/above and within one year of the appropriate curriculum level	All data entered. Reading Recovery for some 1:1 students. Junior class used BSLA and saw an increase in children reading ability. The Code - Year 6-8 were tested but only started small group teaching so no evidence yet.
Focus: LPF and PACT - entering data	
• Continue to monitor all students and record accurately in Edge (3 point level entry) • PACT and LPF - enter data and analysis this ❖ Enter all aspects of Reading • Introduce The Ideal Programme school wide - Staff to train in this. This will replace BSLA and The Code	

Statement of Variance - Writing: Year 1-8 children

Baseline data:	**Issues:**
With the exception of 1 ORS and 2 HH Students overall 46/63 (73.02%) are tracking at/above and within one year of the appropriate curriculum level	Staff entered two aspects of writing into PACT & LPF - Encoding and Vocab. This went well but because we didn't enter all aspects of writing you had to enter Signpost 1 which didn't give an accurate level for children. We will continue with this in 2024
Focus: Assessment and entering data	
• Continue to monitor all students and record accurately in Edge (3 point level entry) • Moderation of writing - ARBs, Learning Progressions • LPF and PACT - enter data and analysis this ❖ Enter all aspects in writing • Use strategies to ensure children are engaged and motivated to write. • Continue to work with LSC on writing	

Statement of Variance - Maths: Year 1-8 children

Baseline data:	**Issues:**
With the exception of 1 ORS and 2 HH Students overall 43/63 (73.02%) are tracking at/above and within one year of the appropriate curriculum level	Staff changes at end of year. Data from 2022 was consistent but entered into EDGE late and the change over for the new year made it hard to compare and analyze. Covid impacted on attendance
Focus: Assessment and entering data	
• Continue to monitor all students and record accurately in Edge • PACT & LPF in Maths - enter and analysis data ❖ Enter all aspects in maths • Use a range of strategies to ensure children are engaged and motivated in maths - Maths Buddy, Basic Facts book.	

School Name:	Kakanui School	**School Number:**	3755

Strategic Aim: 3	STRATEGIC AIM 3 - **Wellbeing - To oranga** *Actions:* • Building resilience and wellbeing at Kakanui School
Annual Aim:	Develop and implement wellbeing strategies for children
Target:	Get all children coming to school and into class to learn. Help them deal with challenges so they are able to focus on learning.
Baseline Data:	We had a number of anxious children. Some don't come to school, some wouldn't stay in class, others hide. We need to try and get these children to school. Set up strategies for them to cope and then move into class. TA to assist with this also.

Strategic Intentions	Actions *What did we do?*	Variances (Only variances will be commented on)	Evaluation *Where to next?*
Focus on staff and students wellbeing	• Consolidate students belonging at Kakanui School. • Bring in new initiatives from Kahui Ako. • Professional development around Pause, Breathe & smile and mindfulness. • Implement Pause, Breath and Smile in classes. • Design and administer well-being surveys for staff and students • Access external experts to support eg RTLB, OT, MoE • Develop skills to cope with challenges. • Create a wellbeing framework for whole school	✔ ✔ ✔ X ✔ ✔ ✔ X	All students feel they belong - using Gotcha draw, Get togethers, purchased more cups for end of year to celebrate success. We all attended Pause, Breathe & smile - but haven't implemented the programme as a whole school. Using other mindfulness and calming strategies. Set up a Sensory area for some children and they use this. Survey sent to staff and children about wellbeing. Developing one for parents for T1 2024 Regular visits from these outsiders. Doing this in each class - all children are different so what works for one doesn't for others. Develop this in 2024

Planning for next year:
• Reading, writing and maths to continue to be a focus - moderation in writing and classroom practices • Learning Progression Framework and PACT - Professional Development • Review and implement NZ Curriculum refresh Te Mātaiaho • Develop Student voice • Te Puna Reo Maori - Staff and children online • Implement NZ Aotearoa Histories • Assessment for Learning (MOE) - if accepted • NO Teaching Conference - TA's & teachers to attend in September • Implement Te Puna Reo Maori - course online for staff and students • Implement The Ideal Programme for literacy - School wide

Professional Development Teachers and Teacher aides will attend relevant PLD throughout the year. • PACT & LPF • Rural Principals conference • Maori Achievement Collaborative (MAC) • Te Reo Maori Level 3 • NZ Histories in Aotearoa • Te Mātaiaho Refresh • Any other PD	• Work on PACT and LPF • Queenstown in May - Ann attended • MAC - Ann part of this - Ongoing throughout the year • Julie will attend course Online • Staff will attend relevant PD workshops	✔ ✔ ✔ ✔ ✔ ✔	Bernie Leonard worked on PACT and LPF; Te Mataiaho, NZ Histories and Strategic planning. Joneen Walker (MOE) worked on NZAH, Te Mataiaho and Personal Growth Cycle Mel Jewis (MAC) worked on Personal Growth cycle and The Hikairo Schema

Other 2023 Key Improvement Strategies to Achieve Strategic Vision			
Property (summarised from property plan)	**Short Report**	**Finance**	**Short Report**
• 10-year plan approved by MoE. • Keep working to maintain our property safe from theft and vandalism • Establish and maintain a plan for keeping our grounds tidy - mowing, gardens, trimming trees etc • Erect the bell	• MOE have approved plan • Our property is safe with very little vandalism. Pool looked after (new filter & chlorination system) • Maintenance programme to keep our grounds and buildings tidy. Employed caretaker • Need to look at a different plan for bell	• Annual report • Budget prepared for 2023. • Allocation of budget areas to meet strategic goals.	• Targets met. • Annual report completed • Budget has been monitored and kept within.
Personnel	**Short Report**	**Community Engagement**	**Short Report**
• Ensure the school is fully staffed. • Three classes operating • Professional Development allocated according to Strategic Plan and personal goals. • Provide release for teachers and leaders to carry out their responsibilities. • TA's employed for support	• Targets met. • Staff changes - but we filled positions • We have three classes running. MOE funded • Staff attended PLD when available. • We had two units for Term 1-4– used for Literacy and Te Reo Maori	• Training sessions for new Board. • Planned opportunities for whanau to participate in the school. - Whanau nights each term • Regular reporting to whanau on progress and achievement. • Continue our commitment towards engagement with our community.	• Board have attended some workshops • Whanau evenings for everyone and other events - 4 this year • Progress and achievement reports in June and December • Involved in a variety of community events.

Kakanui School BOT Copy - Term 4 2023 Achievement Data

Reading

Whole School Reading – Term 4 2023											
Curriculum Levels	**P1**	**E1**	**A1**	**E2**	**A2**	**E3**	**A3**	**E4**	**A4**	**E5**	**Total**
Cohorts											
Year 0	1										1
Year 1		3	3								6
Year 2		2	4	1							7
Year 3				2	1		3	1			7
Year 4					1		5				6
Year 5			1			2	6		1		10
Year 6	1*			1		1	5		1		9
Year 7			1				2	4	3	2	12
Year 8			1	1					2	1	5
Total	**2**	**5**	**10**	**5**	**2**	**6**	**21**	**5**	**7**	**3**	**63**

*** ORS**
- Left end of year

At a Glance

Achievement Groups	
	13/63 (20.65 %) students are achieving above the appropriate curriculum level.
	15/63 (23.81 %) students are achieving at the appropriate curriculum level.
	24/63 (38.05 %) students are achieving within one year of the appropriate curriculum level and are likely to reach the expected curriculum level (Accelerated target group for 2022)
	5/63 (7.94 %) are more than one year away from the appropriate curriculum level. (ILP)
	6/63 (9.52 %) are more than two years away from the appropriate curriculum level. (IEP)

28/63 (44.44 %) within or above expected level
24/63 (38.05 %) are achieving within one year of the appropriate level.
11/63 (17.46%) are more than one year away from the appropriate curriculum level. (ILP & IEP)

Overall: 52/63 (82.54 %) Above, at and within one year of the appropriate curriculum level

Kakanui School BOT Copy - Term 4 2023 Achievement Data

Evaluative Questions and reflections:	
	13/63 (20.65 %) **students are achieving above the appropriate curriculum level.** These children have extension or individual programmes where needed.
	15/63 (23.81 %) **students are achieving at the appropriate curriculum level.**
	24/63 (38.05 %) **students are achieving within one year of the appropriate curriculum level.** *Is there evidence that these students are making accelerated progress since the start of 2023? What in-class interventions are being used, and which are proving most effective?* Better Start Literacy Programme (BSLA) - Junior teachers trained in this and it was used in Years 1-2. TA in each class to help support other children while the teacher works with these children. Also TA will work with these children to support. Some of these children are in the Reading Recovery Programme or get extra literacy support with RR teacher 1:1. One child has dyslexia and we are working with RTLit to support us with strategies. These children like a variety of tasks and activities so this is keeping them engaged. The extra literacy support has given the children more confidence and therefore positive engagement has improved. This group has made appropriate progress and have moved 2 or more reading levels since the start of the year and the majority have reached their expected reading level for their age. They will continue to get extra support and be closely monitored in 2024.
	5/63 (7.94 %) **students are more than one year away from the appropriate curriculum level.** *Is there evidence that these students are making accelerated progress since the start of 2023? What in-class/external interventions are being used, and which are proving most effective? Has there been a positive shift in the level of student engagement?* This group of children have in class support, Reading Recovery Programme, Phonics programme. One child is HHN and the others an IEP. Some of our children take part in the Giant Leaps Programme. This is paid or partly funded and happens every Monday. Our monitoring and tracking of this group shows they have all made appropriate progress - this being they have moved 2 or more reading levels since the start of the year, but will continue to need support to reach their expected reading age in 2024.
	6/63 (9.52 %) **students are more than two years away from the appropriate curriculum level.** *Do these students currently have an individualised learning plan? What are the current areas of focus? Are we seeing evidence of increased levels of progress and engagement? What strategies are working and what strategies need to change? Are there any clear next steps?* Most of these children have individualised learning plans. One is ORS, one HHN but we are applying for ORS. Three children were referred for in class support last year but were declined. One is absent a lot, which makes it hard to see progress and encourage positive engagement. Each child has a current area of focus that meets their needs. Some are key competency focussed.

Kakanui School BOT Copy - Term 4 2023 Achievement Data

Writing

Whole School Writing – Term 4 2023											
Curriculum Levels	**P1**	**E1**	**A1**	**E2**	**A2**	**E3**	**A3**	**E4**	**A4**	**E5**	**Total**
Cohorts											
Year 0		1									1
Year 1		4	2								6
Year 2		2	3	1	1						7
Year 3				2	2	3					7
Year 4				1	2	3					6
Year 5				1	2	3	4				10
Year 6	1*			1		2	2	3			9
Year 7					1	1	2	2	4	2	12
Year 8					2				3		5
Total	**1**	**7**	**5**	**6**	**10**	**12**	**8**	**5**	**7**	**2**	**63**

At a Glance

Achievement Groups

	5/63 (7.94 %) students are achieving above the appropriate curriculum level.
	20/63 (31.75%) students are achieving at the appropriate curriculum level.
	21/63 (33.33%) students are achieving within one year of the appropriate curriculum level and are likely to reach the expected curriculum level (Accelerated target group)
	9/63 (14.29%) are more than one year away from the appropriate curriculum level. (ILP)
	7/63 (11.11%) are more than two years away from the appropriate curriculum level. (IEP)

25/63 (39.68 %)are within or above their expected level

21/63 (33.33%) are achieving within one year of the appropriate curriculum level

16/63 (25.39%) are one or more years below the appropriate curriculum level (IEP & ILP)

Overall: 46/63 (73.02%) Above, at and within one year of the appropriate curriculum level

Kakanui School BOT Copy - Term 4 2023 Achievement Data

Evaluative Questions:	
	5/63 (7.94 %) students are achieving above the appropriate curriculum level.
	20/63 (31.75%)**students are achieving at the appropriate curriculum level.**
	21/63 (33.33%) **students are achieving within one year of the appropriate curriculum level.** *Is there evidence that these students are making accelerated progress since the start of 2023? What in-class interventions are being used, and which are proving most effective?* Staff have been working on improving children's writing and their own programmes. These children have made appropriate progress - they have moved 1-2 sublevels and the majority have reached their target or very near. This group has the phonics programme, RR programme and in class support. Structured literacy, phonics and The Code programmes are helping the children with their spelling - this helps their confidence.
	9/63 (14.29%) **are more than one year away from the appropriate curriculum level.** *Is there evidence that these students are making accelerated progress since the start of 2023? What in-class/external interventions are being used, and which are proving most effective? Has there been a positive shift in the level of student engagement?* Most of the children in this group have moved 1 sub level and the majority have reached their expected target, although this is not their expected level for their age. The children are showing more motivation in writing. The spelling programme gives the children the confidence to write. The phonics is also helping with sounding out words. Sounds are also being taught in the senior class. We are using literacy games to help consolidate learning - they enjoy this.
	7/63 (11.11%) **are more than two years away from the appropriate curriculum level.** *Do these students currently have an individualised learning plan? What are the current areas of focus? Are we seeing evidence of increased levels of progress and engagement? What strategies are working and what strategies need to change? Are there any clear next steps?* This group has individualised learning plans to meet their needs. One child is ORS. They worked on phonics programmes and in class support. One has in class support for 2024 - year 8 Level 1 learner.

Kakanui School BOT Copy - Term 4 2023 Achievement Data

Whole School Mathematics – Term 4 2022											
Curriculum Levels	**P1**	**E1**	**A1**	**E2**	**A2**	**E3**	**A3**	**E4**	**A4**	**E5**	**Total**
Cohorts											
Year 0	1										1
Year 1		3	3								6
Year 2		3		4							7
Year 3				3	4						7
Year 4					2		3	1			6
Year 5				2	1	2	4	1			10
Year 6	1*			1	1		1	3	2		9
Year 7					1	1	4	3	1	2	12
Year 8					1			1	3		5
Total	**2**	**6**	**3**	**10**	**10**	**3**	**12**	**9**	**6**	**2**	**63**

At a Glance

Achievement Groups	
	9/63 (14.29%) students are achieving above the appropriate curriculum level.
	19/63 (30.15%) students are achieving at the appropriate curriculum level.
	18/63 (28.57%) students are achieving within one year of the appropriate curriculum level and are likely to reach the expected curriculum level (Accelerated target group)
	9/63 (14.29%) are more than one year away from the appropriate curriculum level.
	8/63 (12.69%) are more than two years away from the appropriate curriculum level.

28/63 (44.44%) are within or above their expected level

18/63 (28.57 %) students are achieving within one year of the appropriate curriculum level.

17/63 (26.98 %) are one or more years away from the appropriate curriculum level.

Overall: 46/63 (73.02%) Above, at and within one year of the appropriate curriculum level

Kakanui School BOT Copy - Term 4 2023 Achievement Data

Evaluative Questions:	
	9/63 (14.29%) students are achieving above the appropriate curriculum level.
	19/63 (30.15%) students are achieving at the appropriate curriculum level.
	18/63 (28.57%) **students are achieving within one year of the appropriate curriculum level.** *Is there evidence that these students are making accelerated progress since the start of 2023? What in-class interventions are being used, and which are proving most effective?* This group of children are making appropriate progress - most have moved 1-2 sublevels and the majority have reached their target or near it. Each class has in class support (TA). Some of these children just need support with reading the problems and getting started. These children will be closely monitored and grouped to their level. For the junior children the focus has been on number. Year 3-8 children have been using Maths Buddy, which has helped them with their learning as they can go back and watch tutorials. They practice basic facts daily. This has certainly helped support the children when they are not working with a teacher. They children enjoy this and the teacher is able to set the appropriate tasks. This will continue in 2024.
	9/63 (14.29%) **are more than one year away from the appropriate curriculum level.** *Is there evidence that these students are making accelerated progress since the start of 2023? What in-class/external interventions are being used, and which are proving most effective? Has there been a positive shift in the level of student engagement?* The children are engaged and most of the ones that are below in maths say it is their favourite subject and believe they are good at it. In class the children are grouped in small groups in the level they are working on. They practice basic facts daily. Most children reached their target, although it is not their expected level for their age.
	8/63 (12.69%) **are more than two years away from the appropriate curriculum level.** *Do these students currently have an individualised learning plan? What are the current areas of focus? Are we seeing evidence of increased levels of progress and engagement? What strategies are working and what strategies need to change? Are there any clear next steps?* This group has an individualised learning plan with a focus to meet their needs. Most of the children in this group really enjoy maths and like using the materials. They have all made appropriate progress. One child is ORS funded and one has in class support.

Kakanui School BOT Copy - Term 4 2023 Achievement Data

Strategies and changes we made to monitor and reflect on children's progress in 2023:
We have a form for teachers and TA's to see the children's characteristics, their triggers and strategies we use to support. Our target children were closely monitored and we reflected on strategies we used. We discussed this at staff meetings.
Our tracking forms are more informative and easy to follow.
Data tracking and our process are much clearer and easier to understand and action.
Teachers planning has Target children for easy monitoring.
The data on Edge was set up but we will change it to a 3 point setting in each level otherwise it is a very large band per level.
We just started using LPF and PACT to record data and see next steps. We only tried this with two aspects in writing - Encoding and Vocab. Because we had to enter signpost one for the other 6 aspects, it put the children at lower levels. This will change when we add all aspects and become more familiar with it.
Teachers have used a wide range of maths and literacy games and equipment to engage and support learners.
Classes or small groups have continued to cook for measurement - the children really enjoy this.
Maths Buddy and Study Ladder is helping the children learn by watching a tutorial and then doing a task. They have to get more than 80% or they get more questions.
Basic Facts practice daily
Maths for an hour a day.
Study Ladder is also used for literacy learning.
The senior classes continued to have their weekly maths timetable on their computers. There are links to the sites and all tasks. This has been more individualised this year.
Junior classes have Choice boards for literacy and maths - this way the children choose what they do when not working with a teacher.
RTLB support
Giant Leaps and Speech Language for some children.

Next Steps:
Continue to monitor our children closely in reading, writing and maths.
Focus: continue to embed our assessment and processes - work through this with new staff in 2024
LPF and PACT - focus was on writing but we aim to use it for Reading, writing and maths (unless new Govt take them out and change them).
Teacher Aide in each class.
I will be released for two days a week but will be there to support teachers.
Started a whole school structures literacy approach using The Ideal Platform- this will support reading, writing and spelling.
LSC PLD before school starts and ongoing
Intervention from RTLB ongoing

GUIDING PRINCIPLES /KAUPAPA

At Kakanui School the Board of Trustees along with the Principal and staff are committed to…

- providing a welcoming and inclusive environment for all learners and their families to our school community.
- creating an environment where all learners are empowered to participate in all activities and achieve against the key competencies and learning areas of The New Zealand Curriculum.
- fostering an environment that appreciates individuality and uniqueness, where effort is encouraged and success is celebrated.
- providing a caring environment that is emotionally, socially and physically safe for all.
- delivering a curriculum that enables all students to become active, confident, creative and innovative learners and thinkers and effective users of communication tools.
- inspiring and empowering students through discovery, using experiential learning, inquiry learning and real world opportunities to become lifelong learners.
- encouraging risk-taking, developing growth mind-sets, and meeting increasingly difficult challenges to develop and build confidence.
- developing a community of learners where teachers, students and whānau work in partnership to ensure the best outcomes for all.
- fostering appreciation of the resources in our local environment and problem-solving ways of protecting them for future generations.

Consultation

The Board of Trustees consults with its community through regular newsletters, community survey, whanau evenings, focus groups and representation at all school / community events.

Our commitment to Te Tiriti o Waitangi

As a school and community, we seek to honour Te Tiriti o Waitangi and its principles of Partnership, Protection and Rangatiratanga. We ensure that Te Reo Māori and Tikanga Māori are part of our way of learning and teaching in the classroom and beyond.

- By understanding our school diversity and perspective, we can adopt a culturally aligned leadership approach to embrace a set of beliefs, goals, priorities and values, guiding coherent expectations and practices, committing to Te Tiriti o Waitangi.
- Creating a shared understanding and commitment among staff to our school's culture, ensures that all actions and behaviour are consistent and inclusive.
- By providing space and time for questions, contributions and feedback from all participants within our community, to include ākonga, staff and parents, everyone can feel valued and heard.

He eke noa - we are all in this together

CULTURAL DIVERSITY AND MĀORI DIMENSION

Kakanui School celebrates the cultural richness of our community as well as all that is unique about New Zealand's bicultural heritage

NATIONAL EDUCATION GOALS
1. The Te Tiriti o Waitangi principles, as presented in Ka Hikitia - Accelerating Success 2013 – 2017 and Tātaiako will guide the development of programmes to ensure engagement and success for Māori ākonga.
2. The Pasifika Education plan will inform our planning to ensure engagement and success for Pasifika learners.

WHAT KAKANUI SCHOOL IS DOING TO REFLECT THE CULTURAL DIVERSITY IN NEW ZEALAND
The school curriculum will encourage students to understand and respect different cultures that make up New Zealand society. It will ensure that the experiences, cultural traditions, histories and languages of all New Zealanders are recognised and valued. The curriculum will acknowledge the unique position of Māori and the place of Pacific Island societies in New Zealand society.

WE WILL RECOGNISE AND VALUE THE UNIQUE POSITION OF MĀORI CULTURE IN NEW ZEALAND by ensuring that all learners/ākonga have the opportunity to acquire basic Te Reo and understanding of everyday conversational language (e.g. greetings, local places). The Treaty of Waitangi will guide our relationships and the nature of our interactions with the Māori community. We will acknowledge and respect the values, traditions and history of Māori, observe cultural sensitivity to Tikanga Māori (Māori protocol) and show respect for the local Māori identity involved in the school and community.

WHAT REASONABLE STEPS WILL BE TAKEN TO INCORPORATE TIKANGA MĀORI INTO THE SCHOOL CURRICULUM?
Te Reo will be integrated across the curriculum. We encourage the correct pronunciation of Māori place names and personal names. Opportunities will be provided for students to join the Kapa Haka Group with students having opportunities to perform both in the school and for the wider community.

TO ENSURE EQUITABLE OUTCOMES FOR MĀORI AND PASIFIKA COMMUNITIES WE NEED TO IDENTIFY LEARNERS WHO ARE at risk of not achieving or have learning needs so that programmes and resources can be targeted to cater for individual needs.

REPORTING to the Board of Trustees on the achievement of Māori and Pasifika learners will be on-going ensuring targets are set and resourcing put in place.

TO DISCOVER THE VIEWS AND CONCERNS OF THE MĀORI AND PASIFIKA COMMUNITY CONSULTATIONS WILL TAKE PLACE WITH the school's Māori and Pasifika communities to develop and make known policies, plans and targets for improving the achievements of Māori and Pasifika learners.

WHAT WILL THE SCHOOL DO TO PROVIDE FULL-TIME INSTRUCTION IN TE REO MĀORI FOR PARENTS WHO ASK FOR IT FOR THEIR CHILDREN?
Requests will be given full and careful consideration by the Board of Trustees with regard to personnel with the requisite skills and qualifications, the overall school financial position, resources and the availability of accommodating this within the school.

Kakanui School
"Simply the BEST wee rural school!"

Address: Fyfe Place, Kakanui, 9495
Phone: (03) 439-5837
Email: office@kakanui.school.nz

Statement of Compliance for Good Employer Policy

The the year ended 31 December 2023:

The Kakanui School Board:

- Has developed and implemented appropriate policies which promote high levels of staff performance and recognise the needs of students;
- Has reviewed its compliance with these policies and can report that it meets all the requirement identified and is in accordance with best practice;
- Is a good employer and complied with all conditions included within employee contracts;
- Ensures all employees are treated fairly, without bias or discrimination;
- Meets all EEO requirements.

Ann Roughan
Tumuaki / Principal
Kakanui School

Kakanui School

For the Year Ended 31 December 2023

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of $893.64 (excluding GST) in the operating grants. These were four payments of $223.41 (61 students). The funding was spent towards Sports Instructors coming into our school to run programmes for all the children and for resources. The number of students that participated in organised sport was up to 61.

Ann Roughan
Principal
Kakanui School