

# KIO KIO SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 1779

**Principal:** Phillipa Were

**School Address:** 1701 SH3-Otorohanga Road, Otorohanga

**School Postal Address:** 1701 SH3-Otorohanga Road, RD4, Otorohanga 3974

**School Phone:** 07 873 1816

**School Email:** [admin@kiokio.school.nz](mailto:admin@kiokio.school.nz)

**Accountant / Service Provider:** Bailey Ingham Limited

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Karen Thompson	Presiding Member	Re-elected Aug 2022	Jun-25
Phillipa Were	Principal ex Officio		
Natalie McMullan	Parent Representative	Re-elected Aug 2022	Jun-25
Charlie Telfer	Parent Representative	Re-elected Aug 2022	Jun-25
Paul Fleming	Parent Representative	Re-elected Aug 2022	Jun-25
Wayne Lupton	Parent Representative	Re-elected Aug 2022	Resigned Jan 24
Russell Thorpe	Parent Representative	Co-opted Jun 2023	Jun-25
Karl Morrow	Parent Representative	Co-opted Jun 2023	Jun-25
Helen Twentyman	Staff Representative	Re-elected Aug 2022	Jun-25

# KIO KIO SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

## Index

Page	Statement
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
<a href="#">3</a>	Statement of Changes in Net Assets/Equity
<a href="#">4</a>	Statement of Financial Position
<a href="#">5</a>	Statement of Cash Flows
<a href="#">6 - 28</a>	Notes to the Financial Statements
	Independent Auditor's Report

# Kio Kio 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.

Karen Thompson  
Full Name of Presiding Member

K Thompson  
Signature of Presiding Member

27/4/25  
Date:

Philippa Katherine Were  
Full Name of Principal

PK Were  
Signature of Principal

27.04.25  
Date:

# Kio Kio School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	1,784,653	1,687,806	1,725,623
Locally Raised Funds	3	92,857	60,704	89,441
Interest		7,439	600	4,746
Gain on Sale of Property, Plant and Equipment		-	-	2,147
<b>Total Revenue</b>		1,884,949	1,749,110	1,821,957
<b>Expense</b>				
Locally Raised Funds	3	49,252	38,904	57,824
Learning Resources	4	1,268,340	1,216,872	1,257,050
Administration	5	119,561	98,912	101,470
Property	6	408,160	395,357	376,385
Loss on Disposal of Property, Plant and Equipment		-	-	581
<b>Total Expense</b>		1,845,313	1,750,045	1,793,310
<b>Net Surplus / (Deficit) for the year</b>		39,636	(935)	28,647
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		39,636	(935)	28,647

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



Kio Kio School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		593,216	593,216	558,709
Total comprehensive revenue and expense for the year		39,636	(935)	28,647
Contribution - Furniture and Equipment Grant		-	-	5,860
Equity at 31 December		632,852	592,281	593,216
Accumulated comprehensive revenue and expense		632,852	592,281	593,216
Equity at 31 December		632,852	592,281	593,216

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.



# Kio Kio School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	125,039	129,031	137,018
Accounts Receivable	8	89,254	85,750	87,007
Prepayments		32,973	32,000	3,088
Inventories	9	2,174	2,000	1,696
Investments		3,500	3,500	3,800
		252,940	252,281	232,609
<b>Current Liabilities</b>				
GST Payable		9,319	9,000	15,998
Accounts Payable	12	121,171	105,000	111,473
Borrowings	13	-	-	14,783
Revenue Received in Advance	14	1,460	1,000	977
Provision for Cyclical Maintenance	15	-	-	5,027
Finance Lease Liability	16	7,242	7,000	6,180
		139,192	122,000	154,438
<b>Working Capital Surplus/(Deficit)</b>		113,748	130,281	78,171
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	561,873	500,000	552,374
		561,873	500,000	552,374
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	29,537	25,000	25,845
Finance Lease Liability	16	13,232	13,000	11,484
		42,769	38,000	37,329
<b>Net Assets</b>		632,852	592,281	593,216
<b>Equity</b>		632,852	592,281	593,216

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

# Kio Kio School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		481,036	459,652	436,506
Locally Raised Funds		94,219	53,704	154,908
Goods and Services Tax (net)		(6,679)	(6,000)	7,044
Payments to Employees		(272,723)	(271,845)	(248,860)
Payments to Suppliers		(245,453)	(179,764)	(323,167)
Interest Paid		-	-	(635)
Interest Received		7,499	600	4,660
Net cash from/(to) Operating Activities		57,899	56,347	30,456
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,609
Purchase of Property Plant & Equipment (and Intangibles)		(52,398)	(44,916)	(39,975)
Purchase of Investments		300	300	300
Net cash from/(to) Investing Activities		(52,098)	(44,616)	(37,066)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	5,860
Finance Lease Payments		(2,997)	2,500	(5,064)
Repayment of Loans		(14,783)	(14,700)	-
Funds Administered on Behalf of Other Parties		-	-	(26,777)
Net cash from/(to) Financing Activities		(17,780)	(12,200)	(25,981)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(11,979)</b>	<b>(469)</b>	<b>(32,591)</b>
Cash and cash equivalents at the beginning of the year	7	137,018	129,500	169,609
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>125,039</b>	<b>129,031</b>	<b>137,018</b>

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

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

# Kio Kio School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Kio Kio 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 15.

###### **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 16. Future operating lease commitments are disclosed in note 22.

#### ***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

### **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.

### **h) Investments**

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

### **i) Property, Plant and Equipment**

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

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

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to

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	40 Years SL
Board-owned Buildings	40 Years SL
Furniture and Equipment	20% DV
Information and Communication Technology	20% DV
Motor Vehicles	20% DV
Leased Assets held under a Finance Lease	Term of Lease SL
Library Resources	12.5% Diminishing value



#### **j) 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 comparison to recent market transactions.

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

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

#### **k) Accounts Payable**

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

#### **l) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **m) Revenue Received in Advance**

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

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

#### **n) Funds Held in Trust**

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

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

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

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

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

**p) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**q) Provision for Cyclical Maintenance**

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

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

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

**r) Financial Instruments**

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

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

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

**s) Borrowings**

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) Services received in-kind**

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

## 2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	484,395	389,807	443,658
Teachers' Salaries Grants	988,572	988,500	996,177
Use of Land and Buildings Grants	309,499	309,499	283,621
Other Government Grants	2,187	-	2,167
	<u>1,784,653</u>	<u>1,687,806</u>	<u>1,725,623</u>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	1,711	13,000	36,412
Fees for Extra Curricular Activities	27,807	39,996	42,715
Trading	7,420	4,504	6,809
Fundraising and Community Grants	55,919	3,204	3,505
	<u>92,857</u>	<u>60,704</u>	<u>89,441</u>
<b>Expense</b>			
Trading	5,726	6,504	6,704
Fundraising and Community Grant Costs	179	2,400	2,400
Other Locally Raised Funds Expenditure	43,347	30,000	48,720
	<u>49,252</u>	<u>38,904</u>	<u>57,824</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>43,605</u>	<u>21,800</u>	<u>31,617</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	24,319	23,688	25,708
Information and Communication Technology	8,706	1,500	1,889
Employee Benefits - Salaries	1,181,578	1,141,524	1,174,051
Staff Development	1,570	5,004	3,561
Depreciation	51,868	44,916	51,688
Other Learning Resources	299	240	153
	<u>1,268,340</u>	<u>1,216,872</u>	<u>1,257,050</u>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	6,917	5,000	4,421
Board Fees and Expenses	5,585	5,540	6,241
Other Administration Expenses	37,190	30,380	24,871
Employee Benefits - Salaries	59,440	50,742	56,961
Insurance	8,279	5,000	6,826
Service Providers, Contractors and Consultancy	2,150	2,250	2,150
	<u>119,561</u>	<u>98,912</u>	<u>101,470</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	21,675	19,294	26,208
Cyclical Maintenance	15,935	7,200	10,826
Heat, Light and Water	16,835	14,004	13,339
Repairs and Maintenance	23,546	23,400	23,133
Use of Land and Buildings	309,499	309,499	283,621
Employee Benefits - Salaries	16,691	18,000	15,267
Other Property Expenses	3,979	3,960	3,991
	<u>408,160</u>	<u>395,357</u>	<u>376,385</u>

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

## 7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	125,039	129,031	137,018
Cash and cash equivalents for Statement of Cash Flows	<u>125,039</u>	<u>129,031</u>	<u>137,018</u>

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

## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	1,188	-	2,067
Receivables from the Ministry of Education	2,384	750	-
Interest Receivable	136	-	196
Teacher Salaries Grant Receivable	85,546	85,000	84,744
	<u>89,254</u>	<u>85,750</u>	<u>87,007</u>
Receivables from Exchange Transactions	1,324	-	2,263
Receivables from Non-Exchange Transactions	87,930	85,750	84,744
	<u>89,254</u>	<u>85,750</u>	<u>87,007</u>

## 9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	675	600	574
School Uniforms	1,499	1,400	1,122
	<u>2,174</u>	<u>2,000</u>	<u>1,696</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	3,500	3,500	3,800
Total Investments	<u>3,500</u>	<u>3,500</u>	<u>3,800</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	438,339				(18,935)	<b>419,404</b>
Furniture and Equipment	28,685	36,965			(8,402)	<b>57,248</b>
Information and Communication Technology	24,364	14,536			(6,187)	<b>32,713</b>
Motor Vehicles	34,087				(10,226)	<b>23,861</b>
Leased Assets	15,808	8,969			(6,722)	<b>18,055</b>
Library Resources	11,091	897			(1,396)	<b>10,592</b>
	<b>552,374</b>	<b>61,367</b>	<b>-</b>	<b>-</b>	<b>(51,868)</b>	<b>561,873</b>

The net carrying value of furniture and equipment held under a finance lease is \$18,055 (2023: \$15,808)

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	703,317	(283,914)	<b>419,403</b>	703,317	(264,978)	<b>438,339</b>
Furniture and Equipment	227,441	(170,192)	<b>57,249</b>	190,476	(161,791)	<b>28,685</b>
Information and Communication Technology	102,389	(69,676)	<b>32,713</b>	87,853	(63,489)	<b>24,364</b>
Motor Vehicles	48,696	(24,835)	<b>23,861</b>	48,696	(14,609)	<b>34,087</b>
Leased Assets	25,823	(7,768)	<b>18,055</b>	24,618	(8,810)	<b>15,808</b>
Library Resources	53,353	(42,761)	<b>10,592</b>	52,456	(41,365)	<b>11,091</b>
	<b>1,161,019</b>	<b>(599,146)</b>	<b>561,873</b>	<b>1,107,416</b>	<b>(555,042)</b>	<b>552,374</b>

## 12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	25,829	20,000	15,843
Accruals	6,917	-	4,421
Employee Entitlements - Salaries	88,425	85,000	88,264
Employee Entitlements - Leave Accrual	-	-	2,945
	<b>121,171</b>	<b>105,000</b>	<b>111,473</b>
Payables for Exchange Transactions	121,171	105,000	111,473
	<b>121,171</b>	<b>105,000</b>	<b>111,473</b>

The carrying value of payables approximates their fair value.



### 13. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Loans due in one year	-	-	14,783
	-	-	14,783

The school has borrowings at 31 December 2024 of \$Nil (31 December 2023 \$14,783).

### 14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Other revenue in Advance	1,460	1,000	977
	1,460	1,000	977

### 15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	30,872	9,900	38,906
Increase to the Provision During the Year	15,935	7,200	10,826
Use of the Provision During the Year	(17,270)	-	(18,860)
Provision at the End of the Year	29,537	17,100	30,872
Cyclical Maintenance - Current	-	-	5,027
Cyclical Maintenance - Non current	29,537	25,000	25,845
	29,537	25,000	30,872

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

### 16. 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 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	7,242	-	6,180
Later than One Year and no Later than Five Years	13,232	-	11,484
	20,474	-	17,664
Represented by			
Finance lease liability - Current	7,242	7,000	6,180
Finance lease liability - Non current	13,232	13,000	11,484
	20,474	20,000	17,664

AUDITED BY  
OWEN MCLEOD & CO

## 17. 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.

	2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Wastewater Upgrade	251359	-	13,598	(13,598)	-	-
Totals		-	13,598	(13,598)	-	-

  

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP, AMS & 5YA	220963	28,912	41,689	(68,466)	(2,135)	-
Totals		28,912	41,689	(68,466)	(2,135)	-

## 18. 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.

## 19. 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 \$
<i>Board Members</i>		
Remuneration	4,220	4,170
<i>Leadership Team</i>		
Remuneration	249,358	252,998
Full-time equivalent members	2	2
Total key management personnel remuneration	253,578	257,168

There are 8 members of the Board excluding the Principal. The Board has held 9 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 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70 - 80	-
Benefits and Other Emoluments	0 - 5	-
Termination Benefits	-	-

### Principal 2

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70 - 80	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2	3
110 - 120	1	
	3	3

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

20. 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 Actual	2023 Actual
Total	\$0	-
Number of People	0	-

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$Nil (2023:\$Nil)

(b) Operating Commitments

As at 31 December 2024, the Board has entered into the following contracts:

	2024 Actual \$	2023 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	-



## 23. 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 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	125,039	129,031	137,018
Receivables	89,254	85,750	87,007
Investments - Term Deposits	3,500	3,500	3,800
Total financial assets measured at amortised cost	<u>217,793</u>	<u>218,281</u>	<u>227,825</u>

### Financial liabilities measured at amortised cost

Payables	121,171	105,000	111,473
Borrowings - Loans	-	-	14,783
Finance Leases	20,474	20,000	17,664
Total financial liabilities measured at amortised cost	<u>141,645</u>	<u>125,000</u>	<u>143,920</u>

## 24. 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.

Statement of variance: progress against targets (required)

[A statement of variance shows the progress you have made over the last year towards achieving the targets set out in your annual implementation plan. It offers explanation for any differences and how you will address targets that were not achieved.

The tables below show one way that you could lay this information out. In this format, you will need to copy the rows enough times to cover each of your actions, targets and strategic goals shown in your annual implementation plan.]

Strategic Goal 1: Learning and Achievement: Kio Kio School ensures success for all

Annual Target/Goal: To accelerate the progress of students who are either meeting or are above curriculum levels in Reading, Writing, and Mathematics				
As per the annual implementation plan				
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1: Writing – Whole school (68%-78%), Māori students – (62% to 72%)	<p>At the end of the year, 67.3% of the whole school met or exceeded expectations in writing, while 55% of Māori students achieved this. While we made progress, we did not fully meet our targets.</p> <p>Despite the gap in achievement for Māori students, there was a noticeable improvement overall. Professional development for teachers and targeted writing interventions – (The Writing Revolution) contributed positively to student progress, but further support is required for Māori students in this area. Daily structured literacy taught across the school.</p>	<ul style="list-style-type: none"><li>End-of-year writing assessments and tracking data.</li><li>Overall teacher judgement.</li><li>Students’ classroom work.</li><li>Published writing</li><li>Teacher reports and observations</li><li>Student progress records</li><li>Teacher professional development in Structured Literacy for junior teachers through Learning Matters for two terms.</li><li>Writing Revolution professional development throughout the year.</li></ul>	<p>We have a number of students with high learning needs (ASD, dyslexia, students who have either arrived at school as new entrants lacking a range of literacy skills or students who have arrived during the year who are below curriculum levels and required extra support.</p> <p>Some students began at our school having attended many schools during their schooling years – These students are mostly below the Writing levels and also became priority learners.</p> <p>Lack of moderation of writing samples.</p> <p>Perhaps, we are focussing more on the surface features and not the deeper features of writing.</p> <p>Attendance.</p>	<p>Attend EasTTLe writing workshop in January to upskill staff on assessment practices.</p> <p>Spend team and staff meetings moderating writing to ensure consistency across the school.</p> <p>Upskill staff in the English refreshed curriculum to ensure understanding of phases rather than levels.</p> <p>Priority learners identified with learners involved with structured literacy intervention.</p> <p>One hour of writing daily. Explicitly teach spelling rules.</p> <p>Continue to use the Ideal Platform for structured literacy daily.</p> <p>Upskill teachers who need professional development to use the tools to teach.</p> <p>Planned termly assessments using EasTTle assessment tool ensuring consistency across the school.</p> <p>Continue to upskill teachers in the use of the Writing Revolution Programme. Teach using the Writing Revolution. Watch experts teach the Writing Revolution.</p> <p>Continue to spend a lot of time modelling and scaffolding writing to and with students to give clear examples and understanding of the writing process.</p>

<b>Action 2:</b> <b>Reading – Whole school (78% to 88%)</b> <b>Māori students (69%-77%)</b>	<p>At the end of the year, 84% of the whole school met or exceeded expectations in reading, and 76% of Māori students achieved this. We made significant progress, especially with Māori students, though we did not quite reach our target.</p> <p>The reading interventions, including small group instruction and new resources, proved to be effective. Māori students showed significant progress, but there is still room for further improvement to fully meet the target.</p>	<ul style="list-style-type: none"><li>• End-of-year reading assessments and tracking data on Etap.</li><li>• Teacher feedback and student progress reports.</li><li>• Literacy intervention records.</li><li>• Overall teacher judgement.</li><li>• Students' classroom work.</li><li>• Priority learners are withdrawn to have small group lessons with a teacher.</li><li>• Junior students are using decodable readers which matches their spelling programme. Starting at the foundational level with a scope and sequence to teaching reading skills and letter sounds is making an impact on all learners especially those with learning difficulties.</li><li>• A RTLit is working with high priority learners for a two-week block one to one.</li><li>• Home reading is provided to all junior students.</li></ul>	<ul style="list-style-type: none"><li>• While significant progress was made, the ambitious target of 88% for the whole school was challenging to meet.</li><li>• Some students continued to struggle with reading fluency, and additional support is needed for the most at-risk students.</li><li>• Students moving schools and therefore missing out on the school reading programme.</li><li>• Attendance.</li></ul>	<p>Continue to teach reading daily.</p> <p>Continue to strengthen reading support for Māori students, particularly through targeted interventions.</p> <p>Analyse assessment data to identify priority learners, placing support around them at the beginning of the year.</p> <p>Literacy teacher employed to implement literacy intervention for priority learners.</p> <p>Assessment data completed at set intervals.</p> <p>Teach one hour of reading daily.</p> <p>Support for ESOL learners through the Learning Village.</p> <p>Focus on oral language within classroom programmes.</p> <p>Focus on improving home reading practices and engaging parents more in supporting reading at home with the implementation of homework across the school.</p>
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<b>Action 3:</b> <b>Mathematics – whole school (73% to 83%) Māori students (67% to 77%)</b>	<p>At the end of the year, 80% of the whole school met or exceeded expectations in mathematics, and 68% of Māori students achieved this. The target was met for the whole school, but we fell just short for Māori students.</p> <p>The use of hands-on learning materials, small group instruction, and differentiated teaching had a strong impact on student achievement. Māori students showed good progress, although they still require additional support to meet the full target.</p>	<ul style="list-style-type: none"> <li>• End-of-year mathematics assessments and tracking data.</li> <li>• Overall teacher judgement.</li> <li>• Teacher progress reports.</li> <li>• Records of mathematics interventions and student feedback.</li> <li>• Bookwork and classroom tasks.</li> <li>• Teacher formative assessment.</li> <li>• Pre &amp; post tests.</li> </ul>	<p>80% of students are performing at or above the expected curriculum level in mathematics, indicating strong overall achievement across the student body.</p> <p>Mathematics curriculum coverage of all strands due to not following a scope and sequence.</p>	<p>Implementation of Numicon (Year 0-3) &amp; Maths No Problem (Yr 4-8) that has a scope and sequence, workbooks, teaching plans and links to the New Zealand curriculum phases.</p> <p>Buy resources needed for the maths programmes setting aside funds from the budget.</p> <p>Year 7 &amp; 8 math's intervention programme – targeting priority learners for a 12-week intervention programme.</p>
<b>Strategic Goal: Kio Kio School nurtures positive partnerships within the school and the wider community.</b> <ul style="list-style-type: none"> <li>• <b>Annual Target/Goal 2: To continue to develop the Positive Behaviour for Learning (PB4L) Programme in partnership with our school families.</b></li> </ul>				
<b>Actions</b> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve?</b> <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	<b>Evidence</b> <i>This is the sources of information the board used to determine those outcomes.</i>	<b>Reasons for any differences (variances) between the target and the outcomes</b> <i>Think about both where you have exceeded your targets or not yet met them.</i>	<b>Planning for next year – where to next?</b> <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
<b>Action 1:</b> Worked on the school culture by embedding shared understanding of our PB4L systems across staff, students, and the wider community.	<p>We successfully worked towards embedding the PB4L systems within the school culture. The majority of staff, students, and members of the wider community now have a shared understanding of the PB4L systems and their purpose in promoting positive behaviour.</p> <p>The shared understanding of PB4L led to more consistent language and expectations across the school. Students, staff, and families were more aligned in their approach to behaviour management, resulting in a more positive and respectful school environment. The school culture is increasingly focused on reinforcing positive behaviour.</p>	<ul style="list-style-type: none"> <li>• Staff meeting minutes and training records.</li> <li>• Student feedback through surveys.</li> <li>• Parent and community feedback at school events.</li> <li>• Observations from leadership team.</li> </ul>	<p>The full integration of the PB4L systems across all areas of school life takes time, and while we made progress, some staff and students required additional support to fully understand and embrace the system.</p> <p>The development of a shared understanding of the processes and reinforcing the understanding across the staff.</p> <p>Change requires consistency which can take time to embed.</p> <p>While progress was made, full integration of PB4L across all areas requires additional time, and some areas require more emphasis to ensure deeper engagement.</p> <p>Further work is needed to achieve stronger community involvement in supporting the PB4L systems at home and beyond the school.</p>	<p>Continue embedding PB4L across the school and strengthen connections with families and the wider community.</p> <p>Analyse the PB4L programme using data from Etap.</p> <p>Implement a new PB4L reward system.</p> <p>Design signage displaying our POWER values, house flags for student agency.</p>



- **Annual Target/Goal:** *As per the annual implementation plan*

**To strengthen partnerships between home and school with all whānau to ensure students' maximum engagement in learning.**

<b>Actions</b> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve?</b> <i>What were the outcomes of our actions? What impact did our actions have?</i>	<b>Evidence</b> <i>This is the sources of information the board used to determine those outcomes.</i>	<b>Reasons for any differences (variances) between the target and the outcomes</b> <i>Think about both where you have exceeded your targets or not yet met them.</i>	<b>Planning for next year – where to next?</b> <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Build our local school curriculum with the support of the Ministry of Education.	We worked collaboratively with the Ministry of Education to build a localised school curriculum that better reflects the needs, values, and interests of our students and their whānau. The curriculum development process helped to strengthen our understanding of being culturally responsive, ensuring that the curriculum better represents the diverse backgrounds of our students. The integration of local knowledge into the curriculum increased engagement from students and whānau.	<ul style="list-style-type: none"> <li>• Curriculum development records and meeting notes with the Ministry of Education</li> <li>• Feedback from staff, students, and whānau</li> <li>• Community consultation.</li> <li>• Newsletters – The Flash &amp; classroom newsletters.</li> <li>• Website, Seesaw &amp; Facebook communication.</li> <li>• Parent meetings &amp; evenings.</li> </ul>	While progress was made, further consultation and collaboration with whānau are needed to ensure the curriculum fully reflects the community's cultural diversity.  Some areas of the curriculum may still need to be further tailored to meet specific community needs.	Continue to refine the localised curriculum with input from whānau and community leaders. Organize follow-up consultation meetings with whānau to gather further feedback on the curriculum's cultural responsiveness and impact. Embed culturally significant practices and content throughout the curriculum. Home learning set across the school.

## Evaluation and analysis of the school's students' progress and achievement (required)

This evaluation and analysis is similar to what schools already do to support governance and leadership activities. This was also required previously through [National Administration Guidelines](#) (NAG) 1b and 2d. Therefore, you should be able to use your existing data collection and reporting systems to do this evaluation.

**This evaluation and analysis shows how all your students have progressed and achieved over the last year. This is different from your statement of variance which reports on the progress your school has made against the targets set out in your annual implementation plan.**

**The key audience for this continues to be your community so it must be written in a way that they will understand.**

If changes to evaluation approaches are needed as part of implementing the updated national curriculum we will communicate these to schools as soon as possible through the Ministry website. Support will be available through your local Ministry office and through your ERO Evaluation Partner.

For information on how to do an evaluation and analysis, check out pages 35 – 39 in our [Leading Local Curriculum Guide – Strategic planning guide](#). Note that this document was written for secondary schools however the section on evaluation can apply to all schools.

Your **evaluation and analysis** must:

- include how your school's students have performed **across the national curricula**.

This means your school considers the impact of your local curriculum, as a whole, on the performance of your students (as you would have done previously under NAG 1b and 2d).

While this does not mean each learning area requires its own individual evaluation and analysis, your school needs to be considering how you know students have made expected progress across the learning areas.

The approach to evaluation and analysis is flexible and will reflect the needs of your school's local community; as a starting point, your school could consider the curriculum and assessment priorities that have been laid out in their strategic and annual planning.

Your school will need to draw on good quality assessment information from a range of evidence to evaluate the progress and achievement of students and build a comprehensive picture of student learning across the curriculum. This will be a mix of qualitative and quantitative information. For example, your school might include case studies from learners and whānau, progress in relation to curriculum levels, trends reflected in standardised assessment (such as for literacy and numeracy across the curriculum), NCEA achievement, wellbeing feedback, participation, and attendance.

- include information relating to **groups of students whose needs have not yet been well met**.
- protect your student's **personal information** – this is required under the Privacy Act 2020 – make sure you read our guidance on this on our webpage [Publishing your documents online – Ministry of Education](#). There are also some e-learning modules on the Privacy Commissioner website that you might find useful.
- use simple words (free from jargon where possible) and sentence structures to make information more understandable for your community. This is a new requirement to ensure ākonga, whānau and communities have the information they need to effectively participate in their school's planning and reporting process.
  - Digital.govt.nz have range of resources on writing in plain language including:
    - [Plain Language](#)
      - [Plain English](#)
      - [Simple sentences](#)
    - [Tone and voice](#)
    - [Content design](#)
  - Ensure you use inclusive language
    - [Inclusive language – digital.govt](#)
  - Ensure your language does not promote deficit stereotypes e.g. use “working towards” rather than “not achieving”

Further support can be found here:

- [Measuring progress across the curriculum / Assessment and reporting guide / Home - Assessment \(tki.org.nz\)](#)
- [Help for Boards \(nzstaresourcecentre.org.nz\)](#)
- [Report time! / Reporting to parents & whānau / Home - Assessment \(tki.org.nz\)](#)

## How we have given effect to Te Tiriti o Waitangi (required)

- **How We Have Given Effect to Te Tiriti o Waitangi**
- At Kio Kio School, we have made some progress in giving effect to Te Tiriti o Waitangi, and this remains a key focus for us. We understand the importance of ensuring that our plans, policies, and local curriculum reflect tikanga Māori, mātauranga Māori, and te ao Māori, and we continue to work towards this goal.
- **Incorporating Tikanga Māori and Mātauranga Māori**
- We have worked collaboratively with whānau to ensure that our curriculum is culturally responsive and grounded in the traditions and values of our community. This includes the integration of tikanga Māori, which is reflected in the way we approach teaching, learning, and relationships at Kio Kio School. We have woven mātauranga Māori into the everyday curriculum, with an emphasis on strengthening students' understanding of te ao Māori (the Māori world).
- **Instruction in Tikanga Māori and Te Reo Māori**
- To further enhance our commitment to Te Tiriti o Waitangi, we have taken steps to ensure that instruction in tikanga Māori and te reo Māori is available at Kio Kio School. Over the year, we have increased opportunities for students to engage with te reo Māori through classroom activities, whole-school events, and cultural celebrations. We have provided professional development for our staff, enabling them to integrate tikanga Māori and te reo Māori into their teaching practices across various curriculum areas.
- Additionally, we have actively involved whānau and community members in supporting and promoting te reo Māori, with a strong focus on increasing the confidence of students and teachers in using the language. We are continuing to work towards enhancing te reo Māori instruction in all areas of our school, ensuring it becomes a natural part of our everyday practices.
- **Achieving Equitable Outcomes for Māori Students**
- A priority for us is to achieve equitable outcomes for Māori students. Our data and practices show that we are making progress, but we acknowledge that there is still work to be done. We continue to focus on ensuring that Māori students have the resources and support they need to thrive academically and culturally. This includes tailoring our teaching to the needs of our Māori learners and making sure they are given the tools and opportunities to succeed. We will continue to set goals aimed at closing any achievement gaps and ensuring that Māori students experience success at all levels.
- **Moving Forward**
- We are committed to continually strengthening our focus on Te Tiriti o Waitangi and ensuring that tikanga Māori, mātauranga Māori, and te ao Māori are integral parts of our school's culture and curriculum. As we move forward, we will continue to foster meaningful partnerships with whānau and the wider Māori community to ensure the success and well-being of all our students.
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## Statement of compliance with employment policy

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

The following questions address key aspects of compliance with a good employer policy:

<b>How have you met your obligations to provide good and safe working conditions?</b>	We are committed to providing a safe, healthy, and supportive working environment for all our staff. Regular health and safety audits are conducted to identify and address any hazards in the workplace. Staff have access to appropriate resources and support to ensure their physical and mental well-being. We provide annual health and safety training, and all employees are encouraged to report any concerns so that we can address them promptly.
<b>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</b>	Our Equal Employment Opportunities (EEO) programme is designed to ensure that all staff are treated fairly and equitably, regardless of gender, ethnicity, disability, or other factors. We actively promote diversity in our hiring and employment practices. The programme includes recruitment processes that encourage a broad range of applicants, flexible working arrangements, and professional development opportunities for all staff.
<b>How do you practise impartial selection of suitably qualified persons for appointment?</b>	We ensure that our recruitment and selection process is fair and transparent. All appointments are made based on merit, and we adhere to a strict process of reviewing candidates' qualifications, experience, and potential to succeed in the role. We seek to attract a diverse pool of candidates and ensure that every selection process is free from bias or discrimination.
<b>How are you recognising,</b> <ul style="list-style-type: none"> <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>	We actively seek to integrate Māori perspectives and aspirations into our staffing policies. We value the contributions of Māori employees and foster a school culture that reflects Māori values and tikanga. We also make efforts to promote professional development opportunities that respect Māori knowledge and learning styles. We recognise the importance of providing opportunities for Māori staff to develop and grow professionally. We also ensure that Māori staff are supported in their professional learning and career progression within the school.
<b>How have you enhanced the abilities of individual employees?</b>	<i>We provide regular professional development opportunities to all staff, allowing them to enhance their skills and knowledge. These opportunities include</i>

	<i>workshops, external courses, and in-school training sessions. We also foster a culture of ongoing feedback and mentorship, ensuring that staff receive the support they need to grow in their roles and improve their practice.</i>
<b>How are you recognising the employment requirements of women?</b>	We support equal opportunities for women by offering flexible working arrangements, such as part-time roles and job-sharing arrangements, where possible. Our hiring practices ensure that women are provided with the same opportunities for professional growth and advancement as their male counterparts. We also ensure that any workplace policies are gender-neutral and promote equal treatment in all areas.
<b>How are you recognising the employment requirements of persons with disabilities?</b>	We actively encourage applicants with disabilities to apply for roles at Kio Kio School. We are committed to providing reasonable accommodations and adjustments to ensure that people with disabilities can perform their roles to the best of their abilities. This includes accessible facilities, assistive technology, and flexible work arrangements, where necessary. We also provide training to staff on inclusive practices.
Reporting on the principles of being a Good Employer	
<b>How have you met your obligations to provide good and safe working conditions?</b>	At Kio Kio School, we are committed to maintaining a safe, healthy, and supportive environment for all our staff. This includes conducting regular health and safety audits, ensuring that any hazards are promptly addressed, and providing staff with appropriate training to manage health and safety risks. We have clear policies in place to guide staff on their rights and responsibilities, and a confidential system for reporting any concerns or incidents. Additionally, the school ensures compliance with all health and safety regulations, creating a safe space for both staff and students.
<b>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</b>	Our Equal Employment Opportunities (EEO) programme promotes fairness and equity within the workplace. It emphasises the importance of recruiting a diverse staff team, ensuring equal access to professional development, and providing flexibility for staff needs. We promote fair recruitment processes that ensure all applicants, regardless of gender, ethnicity, disability, or other factors, are given the same opportunities. We have actively created an inclusive work environment by implementing EEO principles in hiring practices, professional development, and everyday interactions.
<b>How do you practise impartial selection of suitably qualified persons for appointment?</b>	We take a structured, transparent approach to recruitment, ensuring that all candidates are evaluated impartially based on their qualifications, skills, and experience. Our recruitment process includes clear job descriptions, standardised interview questions, and panel-based assessments to ensure objectivity. We strive to ensure our selection processes are fair and free of bias, adhering to principles of equity and diversity.
<b>How are you recognising,</b> <ul style="list-style-type: none"> <li>– <b>The aims and aspirations of Māori,</b></li> <li>– <b>The employment requirements of Māori, and</b></li> <li>– <b>Greater involvement of Māori in the Education service?</b></li> </ul>	We respect and recognise the importance of Māori culture and values. We have worked to incorporate these values into our policies and practices, ensuring that Māori employees are supported and encouraged to contribute to decision-making processes. We also provide opportunities for staff to engage with Māori perspectives through professional development and

	the integration of te ao Māori into our curriculum and school activities.
<b>How have you enhanced the abilities of individual employees?</b>	We are dedicated to the professional growth of our staff, providing a range of opportunities for development. This includes both in-house training sessions and external professional development opportunities. Regular performance reviews and mentoring allow us to identify areas for growth and ensure that staff receive the support and resources they need to improve their skills. We also encourage staff to take on leadership roles and support them in achieving their professional goals.
<b>How are you recognising the employment requirements of women?</b>	We are committed to promoting gender equity in our school by offering flexible working arrangements and ensuring that women have equal opportunities for professional development. We provide a family-friendly work environment, offering parental leave and the possibility of part-time positions to support staff members with caregiving responsibilities. Our recruitment and promotion processes are designed to ensure that women have the same opportunities as men to succeed in their careers.
<b>How are you recognising the employment requirements of persons with disabilities?</b>	We are committed to supporting employees with disabilities by providing reasonable accommodations to ensure they can perform their roles effectively. This includes adjustments to the work environment, assistive technology, and flexible working hours where needed. We also strive to create an inclusive school culture that values diversity and fosters understanding, ensuring that employees with disabilities are respected and supported in all aspects of their work.

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

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



## Kiwisport Funding

Kio Kio School has used its Kiwisport funding to increase students' participation in organised sport and physical activity. The funding has been allocated to support a range of initiatives aimed at improving physical education opportunities for our students and encouraging active lifestyles.

This year, we used the Kiwisport funding for the following purposes:

- **Coaching and Instruction:** We engaged qualified coaches and instructors to run sports programmes and develop students' skills in a variety of sports, including rugby, netball, and soccer.
- **Increased Access to Sporting Events:** We facilitated students' participation in local sports events and tournaments, providing transportation and equipment to ensure all students could access these opportunities.
- **Sport Equipment:** The funding was also used to purchase new sports equipment, allowing students to have access to quality gear and develop their skills in a range of sporting disciplines.
- **In-school Physical Education Programmes:** We enhanced our in-school physical education curriculum, offering a broader range of activities that encouraged all students to participate in physical activity and develop a love for sport.

Through these initiatives, we have seen increased student engagement in organised sport and physical activities, contributing to the development of both physical skills and teamwork.