

KARAKA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number:	1325
Principal:	Sarah Hynds
School Address:	12 Blackbridge Road, Karaka
School Postal Address:	12 Blackbridge Road, RD1 Papakura, Auckland 2580
School Phone:	09 294 8166
School Email:	principal@karaka.school.nz
Accountant / Service Provider:	Edtech Financial Services Ltd

KARAKA SCHOOL**Members of the Board**

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Lisa Tate	Presiding Member	Re-elected 10/8/22	August 2025
Tyrone Riley	Deputy Presiding Member	Re-elected 10/8/22	August 2025
Hayley Govorko	Parent Rep	BOT Election 10/8/22	August 2025
Portia O'Kane	Parent Rep	BOT Election 10/8/22	August 2025
Sarah Sutherland	Parent Rep	BOT Election 10/8/22	August 2025
Tanya Davis	Staff Rep	BOT Election 10/8/22	August 2025
Sarah Hynds	Principal	Ex-officio	April 2023
Lynne Fell	Minutes Secretary		
Graham Coppock	Presiding Member	BOT Election 07/06/2019	Aug-2022
Scott Penney	Deputy Presiding Member	BOT Election 07/06/2019	Aug-2022
Emma Burn	BOT Member	BOT Election 07/06/2019	Aug-2022
Gaylene Murdoch	BOT Member	BOT Election 07/06/2019	Aug-2022
Anthony Aladini	BOT Member	BOT Election 07/06/2019	Aug-2022
John Dyer	Staff Rep	BOT By-Election 05/03/2021	Aug-2022

KARAKA SCHOOL

Annual Report - For the year ended 31 December 2022

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Karaka School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Lisa Tate

Full Name of Presiding Member

DocuSigned by:

Lisa Tate

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Signature of Presiding Member

01 June 2023

Date:

Anna Powrie

Full Name of Principal

DocuSigned by:

Anna Powrie

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Signature of Principal

31 May 2023

Date:

Karaka School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,201,595	1,944,361	2,049,372
Locally Raised Funds	3	315,765	134,620	206,829
Interest Income		15,086	3,500	4,106
Total Revenue		2,532,446	2,082,481	2,260,307
Expenses				
Locally Raised Funds	3	110,294	4,580	88,170
Learning Resources	4	1,665,988	1,539,583	1,525,268
Administration	5	140,684	129,087	113,968
Finance		1,093	1,000	905
Property	6	517,326	445,268	430,313
Loss on Disposal of Property, Plant and Equipment		5,095	-	49
		2,440,480	2,119,518	2,158,673
Net Surplus / (Deficit) for the year		91,966	(37,037)	101,634
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		91,966	(37,037)	101,634

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

Karaka School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,224,470	1,179,155	1,118,051
Total comprehensive revenue and expense for the year		91,966	(37,037)	101,634
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		21,739	-	4,785
Equity at 31 December		1,338,175	1,142,118	1,224,470
Accumulated comprehensive revenue and expense		1,338,175	1,142,118	1,224,470
Reserves		-	-	-
Equity at 31 December		1,338,175	1,142,118	1,224,470

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.

Karaka School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	299,577	228,536	251,629
Accounts Receivable	8	108,486	149,880	150,635
GST Receivable		16,621	10,200	10,202
Prepayments		10,236	18,000	18,397
Inventories	9	1,080	1,200	1,270
Investments	10	893,533	538,451	538,451
Funds Receivable for Capital Works Projects	16	-	1,621	1,621
		1,329,533	947,888	972,205
Current Liabilities				
Accounts Payable	12	231,722	143,825	144,721
Revenue Received in Advance	13	2,594	2,000	2,067
Provision for Cyclical Maintenance	14	-	11,129	11,129
Finance Lease Liability	15	6,613	6,000	5,953
Funds held for Capital Works Projects	16	189,401	57,788	57,788
		430,330	220,742	221,658
Working Capital Surplus/(Deficit)		899,203	727,146	750,547
Non-current Assets				
Capital Works in Progress		10,844	3,377	3,378
Property, Plant and Equipment	11	498,017	443,168	502,168
		508,861	446,545	505,546
Non-current Liabilities				
Provision for Cyclical Maintenance	14	63,212	26,173	26,173
Finance Lease Liability	15	6,677	5,400	5,449
		69,889	31,573	31,622
Net Assets		1,338,175	1,142,118	1,224,470
Equity		1,338,175	1,142,118	1,224,470

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

Karaka School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		548,508	387,878	444,779
Locally Raised Funds		336,688	134,649	214,314
Goods and Services Tax (net)		(6,419)	2	(40,259)
Payments to Employees		(351,546)	(275,750)	(243,661)
Payments to Suppliers		(215,124)	(256,589)	(262,512)
Interest Paid		(1,093)	(1,000)	(905)
Interest Received		10,308	3,504	3,849
Net cash from/(to) Operating Activities		321,322	(7,306)	115,605
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(44,685)	(11,000)	(52,894)
Purchase of Investments		(355,082)	-	(153,574)
Net cash from/(to) Investing Activities		(399,767)	(11,000)	(206,468)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	(4,785)	4,785
Finance Lease Payments		(6,842)	(2)	(6,946)
Funds Administered on Behalf of Third Parties		133,236	-	(102,238)
Net cash from/(to) Financing Activities		126,394	(4,787)	(104,399)
Net increase/(decrease) in cash and cash equivalents		47,949	(23,093)	(195,262)
Cash and cash equivalents at the beginning of the year	7	251,629	251,629	446,891
Cash and cash equivalents at the end of the year	7	299,577	228,536	251,629

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

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

Karaka School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and 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 not trivial.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	40 years
Board Owned Buildings	100 years
Furniture and equipment	5 - 10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	8 years

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.

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.

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

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

n) Funds held for Capital works

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

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

o) Provision for Cyclical Maintenance

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

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

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

p) 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.

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.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	439,289	374,223	396,023
Teachers' Salaries Grants	1,299,915	1,239,343	1,260,943
Use of Land and Buildings Grants	379,027	317,795	317,795
Other Government Grants	83,364	13,000	74,611
	<u>2,201,595</u>	<u>1,944,361</u>	<u>2,049,372</u>

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Revenue	\$	\$	\$
Donations & Bequests	74,437	70,220	71,828
Curriculum related Activities - Purchase of goods and services	67,133	28,000	96,260
Trading	2,550	1,000	1,745
Fundraising & Community Grants	69,951	20,000	15,950
Other Revenue	101,694	15,400	21,046
	<u>315,765</u>	<u>134,620</u>	<u>206,829</u>
Expenses			
Extra Curricular Activities Costs	83,798	4,580	80,857
Trading	1,091	-	529
Fundraising and Community Grant Costs	25,405	-	6,784
	<u>110,294</u>	<u>4,580</u>	<u>88,170</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>205,471</u>	<u>130,040</u>	<u>118,659</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	16,783	24,700	24,341
Equipment Repairs	-	-	169
Information and Communication Technology	19,374	15,500	12,210
Library Resources	1,021	840	1,060
Employee Benefits - Salaries	1,547,163	1,407,843	1,408,374
Staff Development	14,903	20,700	14,683
Depreciation	66,745	70,000	64,431
	<u>1,665,988</u>	<u>1,539,583</u>	<u>1,525,268</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	13,260	7,260	7,040
Board Fees	2,210	6,000	2,090
Board Expenses	4,450	3,500	3,201
Communication	3,564	4,000	3,616
Consumables	8,866	8,450	7,139
Other	6,689	9,220	6,337
Employee Benefits - Salaries			
Insurance	6,649	6,647	6,943
Service Providers, Contractors and Consultancy	6,668	6,760	6,480
	<u>140,684</u>	<u>129,087</u>	<u>113,968</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	12,459	10,800	11,316
Consultancy and Contract Services	33,028	31,000	29,982
Cyclical Maintenance Provision	25,910	13,873	10,168
Grounds	12,851	10,650	8,881
Heat, Light and Water	20,110	17,000	16,936
Repairs and Maintenance	13,399	12,650	9,706
Use of Land and Buildings	379,027	317,795	317,795
Security	1,409	1,500	1,629
Employee Benefits - Salaries			
	<u>517,326</u>	<u>445,268</u>	<u>430,313</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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	299,577	228,536	251,629
Cash and cash equivalents for Statement of Cash Flows	<u>299,577</u>	<u>228,536</u>	<u>251,629</u>

Of the \$299,577 Cash and Cash Equivalents, \$189,401 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	700	21,000	21,096
Receivables from the Ministry of Education	-	4,200	4,255
Interest Receivable	6,182	1,400	1,404
Banking Staffing Underuse	-	21,000	21,600
Teacher Salaries Grant Receivable	101,604	102,280	102,280
	<u>108,486</u>	<u>149,880</u>	<u>150,635</u>
Receivables from Exchange Transactions	6,882	22,400	22,500
Receivables from Non-Exchange Transactions	101,604	127,480	128,135
	<u>108,486</u>	<u>149,880</u>	<u>150,635</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	1,080	1,200	1,270
	<u>1,080</u>	<u>1,200</u>	<u>1,270</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	893,533	538,451	538,451
	<u>893,533</u>	<u>538,451</u>	<u>538,451</u>
Total Investments			

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	110,150	-	-	-	(1,569)	108,581
Building Improvements	160,815	2,163	-	-	(5,676)	157,302
Furniture and Equipment	152,083	45,822	(2,080)	-	(31,442)	164,383
Information and Communication Technology	58,240	9,149	-	-	(18,425)	48,964
Leased Assets	10,950	8,730	-	-	(8,540)	11,140
Library Resources	9,930	1,826	(3,016)	-	(1,093)	7,647
Balance at 31 December 2022	502,168	67,690	(5,096)	-	(66,745)	498,017

The net carrying value of equipment held under a finance lease is \$11,141 (2021: \$10,945)

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	651,806	(543,225)	108,581	651,806	(541,656)	110,150
Building Improvements	229,475	(72,173)	157,302	227,313	(66,498)	160,815
Furniture and Equipment	586,175	(421,792)	164,383	566,958	(414,875)	152,083
Information and Communication Techno	186,007	(137,043)	48,964	176,858	(118,618)	58,240
Leased Assets	29,678	(18,538)	11,140	42,960	(32,010)	10,950
Library Resources	28,614	(20,967)	7,647	38,474	(28,544)	9,930
Balance at 31 December	1,711,755	(1,213,738)	498,017	1,704,369	(1,202,201)	502,168

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	110,150	31,000	31,856
Accruals	13,260	7,000	7,040
Banking Staffing Overuse	2,770	-	-
Employee Entitlements - Salaries	102,712	103,117	103,117
Employee Entitlements - Leave Accrual	2,830	2,708	2,708
	231,722	143,825	144,721
Payables for Exchange Transactions	231,722	143,825	144,721
	231,722	143,825	144,721

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	2,594	2,000	2,067
	<u>2,594</u>	<u>2,000</u>	<u>2,067</u>

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	37,302	37,302	27,134
Increase to the Provision During the Year	25,910	-	10,168
Provision at the End of the Year	<u>63,212</u>	<u>37,302</u>	<u>37,302</u>
Cyclical Maintenance - Current	-	11,129	11,129
Cyclical Maintenance - Non current	63,212	26,173	26,173
	<u>63,212</u>	<u>37,302</u>	<u>37,302</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

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

15. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	7,514	6,688	6,688
Later than One Year and no Later than Five Years	7,313	5,863	5,865
Future Finance Charges	(1,537)	(1,151)	(1,151)
	<u>13,290</u>	<u>11,400</u>	<u>11,402</u>
Represented by			
Finance lease liability - Current	6,613	6,000	5,953
Finance lease liability - Non current	6,677	5,400	5,449
	<u>13,290</u>	<u>11,400</u>	<u>11,402</u>

16. Funds Held for Capital Works Projects

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

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Hardcover Canopy	<i>Completed</i>	57,788	-	(57,788)	-	-
Site Stormwater Runoff Remediation	<i>In progress</i>	(1,621)	350,358	(159,336)	-	189,401
Totals		56,167	350,358	(217,124)	-	189,401

Represented by:

Funds Held on Behalf of the Ministry of Education	189,401
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
New Learning Centre	<i>Completed</i>	16,972	-	-	16,972	-
Block 1 MLE	<i>Completed</i>	(16,953)	(450)	-	(17,403)	-
ILE Upgrade	<i>Completed</i>	15,958	(1,667)	14,810	(519)	-
Roof Replacement Block 2	<i>Completed</i>	(5,700)	5,700	-	-	-
SIP Hardcover Canopy	<i>In progress</i>	77,755	-	19,967	-	57,788
SIP Playground	<i>Completed</i>	70,373	1,425	71,798	-	-
Bell System	<i>Completed</i>	-	24,908	24,908	-	-
Site Stormwater Runoff Remediation	<i>In progress</i>	-	-	1,621	-	(1,621)
Totals		158,405	29,916	133,104	(950)	56,167

Represented by:

Funds Held on Behalf of the Ministry of Education	57,788
Funds Receivable from the Ministry of Education	(1,621)

17. Transport Network Group

Karaka School is a member of the Rosehill College Transport Network Group. Rosehill College is the fund holder, they record all income and expenses for the Transport Network Group in their financial statements. Karaka School will record income and expenditure as received or charged by the fund holder school.

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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,210	2,090
<i>Leadership Team</i>		
Remuneration		
Full-time equivalent members	5	6
Total key management personnel remuneration		

There are 6 members of the Board excluding the Principal. The Board held 9 full meetings of the Board in the year. The Board also has Finance and Property committee (3 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3.00	3.00
	3.00	3.00

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

20. Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

Additional Funding Wash-up Payment

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

22. Commitments

(a) Capital Commitments

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

(a) Contract for Site Stormwater Runoff Remediation. This is to be fully funded by the Ministry of Education to the amount of \$487,953. \$350,358 has been received to date. \$160,957 has been spent on the project to date.

Capital commitments as at 31 December 2021:

(a) Contract for SIP Hardcover Canopy to be completed in 2022 which will be fully funded by the Ministry of Education. \$80,325 has been received of which \$22,537 has been spent on the project to date.

(b) Contract for Site Stormwater Runoff Remediation. This is to be fully funded by the Ministry of Education to the amount of \$487,953. No funds have been received to date. \$1,621 has been spent on the project to date.

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into new contracts.

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	299,577	228,536	251,629
Receivables	108,486	149,880	150,635
Investments - Term Deposits	893,533	538,451	538,451
Total Financial assets measured at amortised cost	<u>1,301,596</u>	<u>916,867</u>	<u>940,715</u>

Financial liabilities measured at amortised cost

	2022	2022	2021
	231,722	143,825	144,721
Payables			
Finance Leases	13,290	11,400	11,402
Total Financial Liabilities Measured at Amortised Cost	<u>245,012</u>	<u>155,225</u>	<u>156,123</u>

24. Events After Balance Date

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

25. Comparatives

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



Independent Auditor's Report

To the readers of
Karaka School's
Financial statements
For the year ended 31 December 2022

RSM Hayes Audit

PO Box 9838
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023
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The Auditor-General is the auditor of Karaka School. The Auditor-General has appointed me, Brendon Foy, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 1 June 2023. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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



Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.



- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in black ink, appearing to read 'Brendon Foy'.

Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Karaka School Analysis of Variance 2022

STRATEGIC AIMS	FOCUS	PLANNED ACTIONS
<p><u>Strategic Goal One:</u></p> <p>Deliver a future focussed curriculum that empowers learners</p> <p><u>Alignment to NELP:</u></p> <ul style="list-style-type: none"> ➤ Objective 1 # 2 ➤ Objective 2 #4 ➤ Objective 4 #7 	<p><u>Our Commitments:</u></p> <ul style="list-style-type: none"> • Design & Implement a local curriculum • Grow our practice and pedagogy by engaging in PLD • Develop and refine quality learning resources 	<p><u>We will:</u></p> <ul style="list-style-type: none"> • Embed our vision, values, whakatauki and NZC principles within our local curriculum • Expand our understanding of and implement an integrated curriculum • Embed our GROWTH model and expand our understanding and use of thinking tools • Provide opportunities for teachers to participate in PLD to further develop understanding of: • Consult with relevant stakeholders regarding a graduate profile (Year 2, Year 4, Year 6, Year 8) • Review AfL capabilities as a whole staff • Implement our quality practice indicators aligned to AfL pedagogy • Develop a professional growth cycle that incorporates our quality practice indicators • Align our PLD plan to support targets set and our RPKA achievement challenge • Create an induction programme for new teachers • Explore ways in which our 'people' resource can be used most effectively to enhance teaching and learning • Develop our use of progressions (goals) alongside learners • Continue to refine progressions (goals) to support learners • Budget to support acquisition of quality resources • Develop our repertoire of quality online and technology teaching resources through the implementation of the digital technologies curriculum • Explore ways that 'our people' resources can be used to enhance teaching and learning

<p><u>Strategic Goal Two:</u></p> <p>Build an Inclusive and respectful learning focussed culture</p> <p><u>Alignment to NELP:</u></p> <ul style="list-style-type: none"> ➤ Objective 1 #1 ➤ Objective 2 #3 ➤ Objective 3 #5 	<p><u>Our Commitments:</u></p> <ul style="list-style-type: none"> • Continue our commitment to the Treaty of Waitangi and to celebrate cultural diversity • Inform and engage with our whānau to strengthen learning relationships • Promote Wellbeing for Success 	<p><u>We will:</u></p> <ul style="list-style-type: none"> • Review and implement our Te Ao Māori curriculum • Observe and participate in cultural days and events • Continue to work with whānau to build cultural groups - Kapa Haka, Pasifika, Asian • Demonstrate pride in our unique bi-cultural heritage through knowledge of language, culture and histories • Deepen our understanding of Māori achieving success as Māori • Review, initiate and document changes to transitioning to and from our place of learning • Develop partnerships within our community so learners can participate and contribute in meaningful ways • Investigate and develop deliberate strategies to strengthen home/school partnerships • Support whānau to understand what curriculum and achievement information means • Retain our open door policy • Collect learner and teacher wellbeing data and analyse this in order to decide on and implement changes to improve wellbeing • Continue to embed, strengthen and celebrate our school values as a way of being at this place of learning • Develop a consistent process that learners can implement to address and resolve wellbeing concerns, including nurturing tuakana teina relationships • Develop holistic learning programmes that draw on the strengths and identities of learners
<p><u>Strategic Goal Three:</u></p> <p>Establish a culture of ongoing internal evaluation</p> <p><u>Alignment to NELP:</u></p> <ul style="list-style-type: none"> ➤ Objective 3 #6 	<p><u>Our Commitments:</u></p> <ul style="list-style-type: none"> • Actively engage and participate in our Kāhui Ako achievement challenge • Evaluate and continue to enhance our valued outcomes for our learners • Collate, analyse and use qualitative and quantitative data to improve teaching and learning 	<p><u>We will:</u></p> <ol style="list-style-type: none"> 1. Appoint a new within school leader to undertake an inquiry into effective mathematics practice 1. Use school data analysis to select an appropriate achievement challenge 2. Implement theories of improvement to support our achievement challenge. 3. Work collaboratively with Kahui Ako 4. Decide on measures for our valued outcomes (LEARN values, vision, whakatauki, strategic goals, GROWTH) 5. Use data to set targets, implement and evaluate strategies for improving teaching and learning 6. Undertake collaborative inquiries focussed on improving outcomes for learners 7. Establish manageable systems for the collection, collation and analysis of data 8. Support learners to understand the purpose of assessment to establish learning goals

Actions: What did we do?	Outcomes: What happened/ Evidence?	Reasons for variance Why did it happen?	Evaluation: Where to next?
<p><u>Strategic Goal One:</u></p> <p>Deliver a future focussed curriculum that empowers learners</p>	<p style="text-align: center;">Annual Aims</p> <p>Themes for learning were designed around our GROWTH framework. Integrated planning templates were used to design authentic learning experiences.</p> <p>Introduction to NZ Histories curriculum and use of historical perspectives in integrated planning</p> <p>Our whakatauki is in the school haka, students are learning the Maori version very quickly during fortnightly whole school haka practises.</p> <p>Our karaka Kereru tracking system was refined and is now embedded into practice. Reporting against values in HERO each term highlights that they are a priority and a school target</p> <p>Students are able to use some thinking tools to assist with their learning.</p> <p>Student voice was collected around themes for Term 4 2022 and all of 2023</p> <p>PLD was undertaken to introduce the new curriculum and reflect on the implementation of the digital curriculum as well as how matauranga maori can be woven through learning.</p> <p>Discussions were held in staff meetings and TOD to review understanding of AFL capabilities.</p> <p>Observations and peer coaching sessions undertaken and goals set then reflected on.</p> <p>Peer coaching and HITs work around quality practice indicators - individual staff goal setting</p> <p>Video evidence of teaching - identifying quality practise indicators</p> <p>Maintaining maths focus across PLD including observations, and Collaborative Inquiry</p> <p>A to Z handbook was updated</p> <p>3 graphics now completed</p> <ul style="list-style-type: none"> • Assessment for Learning • Professional Growth Cycle • Our Learners <p>Teacher aide timetable established and working, being adaptable where necessary. Learners identified through</p>	<p>There have been staffing challenges due to isolation requirements and illness in 2022. This has impacted on our ability to implement some actions to the fullest extent. As a result, these have been included in our planning for 2023.</p>	<p>Embed our vision, values, whakatauki and NZC principles within our local curriculum</p> <p>Make deliberate links to Te Mataaho on an ongoing basis</p> <p>Ensure planning documentation captures these</p> <p>Emphasise the importance of these in our school culture by increasing visibility eg: good news call status raised through introduction of korowai in J,M,S</p> <p>Ensure it is clearly communicated to all stakeholders that our whakatauki underpins our way of being.</p> <p>Expand our understanding of and implement an integrated curriculum</p> <p>Undertake PLD, access resources and deliberately integrate matauranga Maori into themes</p> <p>Undertake PLD and deliberately plan for authentic integration of digital technologies through core learning areas</p> <p>Explore how the Understand, Know, Do model can be used to plan for teaching and learning</p> <p>Embed our GROWTH model and expand our understanding and use of thinking tools</p> <p>Make deliberate links to the whakapapa of Te Mataaho to GROWTH</p> <p>Revisit thinking tools and plan for deliberate acts of teaching</p> <p>Consult with stakeholders to plan for learning</p> <p>Strengthen relationship with Ngatai Tamaoho to ensure local knowledge and narratives are woven into learning</p> <p>Capture learner and whānau voice</p> <p>Provide opportunities for teachers to participate in PLD to further develop understanding of:</p> <p>Te Mataaho</p> <p>Aotearoa NZ Histories</p> <p>Culturally responsive practices</p> <p>Integrated Curriculum</p> <p>ALIM and ALL Practices</p>

	<p>Reestablishing relationships after lockdowns and restrictions was a focus: Whanau picnic Parent helpers in Inquiry- speakers in to share - Utilising parents as "experts" and guest speakers</p> <p>Reading curriculum levels have been aligned to Kahui Ako</p> <p>Maths goal focus in Junior team around progressions - teachers learning and students learning</p> <p>Utilised "experts" on our staff eg in Digital Tech, Maths, Literacy, Pedagogy</p> <p>Progressions embedded in daily practice, linked to data tracking and HERO</p> <p>Progressions reworked to refine/streamline</p> <p>Karaka School Progressions have been update as goals on HERO</p> <p>Staff working in strength areas to share with colleagues eg. progressions</p>		<p>Consult with relevant stakeholders regarding a graduate profile (Year 2, Year 4, Year 6, Year 8) Look at the Vision for Young People (Te Mātaiaho) and explore how this could be aligned Capture the voice of stakeholders</p>
<p><u>Strategic Goal Two</u></p> <p>Build an inclusive and respectful learning focussed culture</p>	<p>Integrating concepts such as Whanaungatanga into the way we do things Culturally responsive Pedagogy PD</p> <p>Samoa Language Week activities Matariki Breakfast</p> <p>Kapa Haka group well supported by students Junior Kapa Haka performing at Assembly and Matariki/Senior Kapa Haka performance at HPA Festival.</p> <p>Tamaoho pathways document introduced. NZ Histories document PD Closing Karakia introduced</p> <p>Concepts in Taitiako document unpacked with staff New Parent Meeting held in Term 2 to introduce school routines and welcome new families</p> <p>Kete given to new students.</p> <p>Staff add new families to Kete document as they arrive.</p>	<p>There have been staffing challenges due to isolation requirements and illness in 2022. This has impacted on our ability to implement some actions to the fullest extent. As a result, these have been included in our planning for 2023.</p>	<p>Review and implement our Te Ao Māori curriculum Consult mana whenua - Ngatai Tamaoho Te Tiriti PLD (ToD) Create a school MAG (Māori advisory group) Undertake an internal review Continue to work with whanau to build cultural groups - Kapahaka, Pasifika, Asian Liaise with families to support teaching and learning Provide platforms for sharing and performance Engage with other kura Demonstrate pride in our unique bi-cultural heritage through knowledge of language, culture and histories Undertake an internal review to ascertain next steps Deepen our understanding of Māori achieving success as Māori Undertake an internal review Provide ongoing PLD to support staff understanding Explore enrolling in Te Wananga o</p>

<p>Aotearoa - he papa tikanga</p> <p>Review, initiate and document changes to transitioning to and from our place of learning</p> <p>Continue to engage with all families new to our school - collect voice and feedback to leadership</p> <p>Engage with learners and high schools that learners transition to, to collect voice and use to consider next steps to improve transition</p> <p>Develop partnerships within our community so learners can participate and contribute in meaningful ways</p> <p>Continue to ensure our local curriculum themes expose learners to a range of local stakeholders</p> <p>Plan trips/events around the local community</p> <p>Investigate and develop deliberate strategies to strengthen home/school partnerships</p> <p>Collect whānau to understand how best to communicate effectively regarding events and learning opportunities</p> <p>Hold open days, breakfasts, picnics etc that provide opportunities to share and communicate</p> <p>Support whānau to understand what curriculum and achievement information means</p> <p>Develop teacher and learner assessment literacy by engaging in PLD</p> <p>Hold open days, breakfasts, picnics etc that provide opportunities to share and communicate</p> <p>assessment practices and develop whānau assessment literacy</p> <p>Prepare hard copy materials to support the development of whānau assessment literacy</p> <p>Retain our open door policy</p> <p>Remain open to email/phone communication when onsite visits are not possible</p> <p>Staff visibility through gate duty/ welcoming or community events</p>		<p>Inquiry Term 1 based around our past, present and future. Included community as part of this- speakers in etc.</p> <p>Picnic Day - high community involvement</p> <p>Hero has been launched and introduced to families. Currently sharing learning stories to whānau.</p> <p>Weekly HERO posts by each class teacher</p> <p>Matariki breakfast sold out</p> <p>Market Day Term 2</p> <p>School visits for prospective students are very successful.</p> <p>Local preschools are visiting regularly. Good communication between new families and classroom teachers.</p> <p>Term 3 reporting done entirely through HERO. Teachers developing systems for uploading posts more efficiently e.g. learning posts/ evidence and proud posts.</p> <p>Staff attendance at Ag Day, discos etc - building relationships with parents and students</p> <p>Student Led Conferences held - chats with parents about Levels, progressions, expectations.</p> <p>Staff undertook Hero PLD on the use of Hero</p> <p>Consistency of curriculum language established.</p> <p>Staff always on gate duty in the mornings welcoming learners for the day</p> <p>Communication open with parents through email and phone calls where necessary</p> <p>Parent 'catch ups' at pick up/drop off where appropriate & times set if further discussions required about anything of more importance</p> <p><i>Principal and DPs doors always 'open'</i></p> <p>TOD schedules adjusted to reflect staff wellbeing needs</p> <p>Staff meetings support implementation of new systems eg HERO and Curriculum eg. NZ Histories</p> <p>Karaka Kereru points seen as high value by students, motivational and desirable</p> <p>Kereru badge/certificate achievement tracked in school doc</p> <p>PALs, buddy bench, Peer Mediators, Buddy class activities contribute to nurturing relationships.</p> <p>Parent speakers, parent helpers in classroom and on trips wherever possible. and prioritised.</p> <p>Staff completed Wellbeing survey in Term 3 and</p>
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	<p>evuuiueu/ uisusued results at team meetings. Staff intentions doc completed. Prospective principal survey undertaken.</p> <p>Buddy reading classes established across the school. House Leaders/House events implemented Some senior students have naturally adopted a tuakana teina relationship with younger learners.</p>		
<p><u>Strategic Goal Three:</u> Establish a culture of ongoing internal evaluation</p>	<p>Staff member has been appointed to WSL mathematics role and a handover process was completed. Observations of mathematics practice completed and the information gathered used to inform PLD plan.</p> <p>Data gathered from Year 4 upwards (easttle) and used formatively. Collaborative inquiry undertaken and shared. Sprints were planned and implemented.</p> <p>Target and Priority learners were tracked in team meetings Target and Priority groups identified and established in HERO</p> <p>PLD on Sprints, Motivational Theory etc from Kahui Ako</p> <p>Designated staff/team meeting times for discussion each week</p> <p>Peer Coaching undertaken. - A4L/HITS targets</p> <p>Kahui Ako - PLD Easttle workshops HITS workshop Standardised levels of achievement across schools Maths Inquiries across school</p> <p>Intentional use of Karaka Kereru to support goal setting Developed tracking doc to record recipients of badges/certificates</p> <p>Teams contribute to evidence of Strategic goals by reviewing and adding to annual plan in team meetings</p> <p>Mid Year Data review completed in Reading, Writing and Maths. Data analysed and planned actions for addressing issues recorded.</p> <p>Collaborative inquiries aligned to Kahui Ako goals, research based</p> <p>Each team developed an Inquiry focus aligned to Kahui Ako achievement challenge, working on Sprints and gathering</p>	<p>There have been staffing challenges due to isolation requirements and illness in 2022. This has impacted on our ability to implement some actions to the fullest extent. As a result, these have been included in our planning for 2023.</p>	<p>By term 4 2023 we will: Appoint a within school leader to undertake an inquiry into effective mathematics practice WSL appointed Support teams with their collaborative inquiry and sprint Cycles Share practice across kahui ako (mini meets) Lead PLD in effective mathematics practice Use school data analysis to select an appropriate achievement challenge</p> <p>Analyse 2022 OTJ Data Identify target learners for 2023 Data is used to form/drive our collaborative inquiries Engagement in sprint cycles Implement theories of improvement to support our achievement challenge.</p> <p>Undertake collaborative inquiries and engage in sprint cycles Participate in relevant PLD Engage in ongoing professional discussion Participate in mini meets across the kahui ako</p> <p>Work collaboratively with Kahui Ako Ensure alignment with Kahui Ako maths achievement challenge Data is used to form/drive our collaborative inquiry focussed on the maths achievement challenge and PLD a priority</p> <p>Engage in mini meets and attend mega meet Attend Kahui Ako PLD</p> <p>Use data to set targets, implement and evaluate strategies for improving teaching and learning Data is used to inform/drive our collaborative inquiries (aligned to</p>

	<p>Collaborative Inquiries presented to BoT</p> <p>Staff PLD with HERO expert Onboarding team used as a resource by rest of staff</p> <p>TOD focus on HERO and reporting Clear HERO expectations doc released to staff with timelines to support teachers with achieving deadlines PD around types of data and collection. Completed collaborative inquiries around the Kahui Ako achievement challenge. Due to be presented to staff T4W3.</p> <p>Attendance at Kahui Ako Mini Meets for extra PD of interest to staff members and to gather ideas from peers.</p> <p>Developed assessment schedule so that staff are aware of expectations and deadlines. Moderation workshops shared with staff to ensure consistency of data collection in written language. Discussions in team meetings around ways of working that help to manage requirements i.e. work smarter.</p> <p>Shared assessments and results with students e.g. running records, JAMs, easttle. Link between assessments and Kereru for Learning.</p> <p>Shared HERO posts with children and showed them what is being uploaded. Encouraged them to talk about it with their parents at home.</p>		<p>Kahui Ako AC) Data is collected and reviewed regularly to ensure it is having the desired impact through sprint cycles Undertake collaborative inquiries focussed on improving outcomes for learners Continue with collaborative team inquiries Develop theories of action and engage in sprint cycles Gather and analyse evidence to assess the impact of sprints Celebrate and share learnings</p> <p>Establish manageable systems for the collection, collation and analysis of data Create consistency with data administration and collection Use HERO to effect to analyse data at school, team, class and individual level Collaborative discussion and review of system management to inform next steps Support learners to understand the purpose of assessment to establish learning goals Develop understanding of assessment literacy Unpack purpose and use of progressions and other assessment tools alongside learners Review assessment schedule to ensure assessments are relevant and used to improve teaching and learning</p> <p>Undertake a review of the purpose of each assessment to ensure it is effective in being used formatively to inform teaching and learning Investigate alternative assessment options where relevant</p>
<p>Based on Mid* year data from 2021, targets were set in the following areas..</p> <p>*Due to Covid lockdowns, no end of year data was collected in 2021.</p>	<p style="text-align: center;">Annual Targets</p> <p>Teachers continue to use targets to identify students in order to track progress of priority and target learners. Learner Engagement and Achievement (LEA) meetings take place to ensure that puzzles of practice are addressed through drawing on collective capacity. LEA meetings that used collective capacity to generate ideas for progressing learners forward are now embedded. Narratives on students yet to achieve were collated using HERO including all priority learners. While discussions are ongoing both formally and informally, progress towards targets was formally compiled at the mid and end of 2022. End of year data was presented to the BoT and next steps discussed and decided on. Planned actions for raising achievement continue to be co-constructed. Leadership and Board of Trustees evaluated the EOY 2022 data to establish new targets for 2023.</p>		

2022 TARGET TRACKING:**Reading:****ANALYSIS OF EOY SCHOOLWIDE DATA:**

The data shows that.....

- 84.1% of learners' school-wide (217/258) are tracking at or above their expected curriculum level.
- 82.7% of NZ Europeans in Years 1-8 are at or exceeding their expected Curriculum Level, while 82.9% of NZ Maori and 99% Pasifika are currently at or exceeding their expected Curriculum Level. 91.5% of Asian are currently at or exceeding their expected Curriculum Level.
- Male learners are achieving at a lower level overall to our female students in Reading, with 89.1% of females at or exceeding their expected Curriculum Level, while 79.7% of our boys are at or exceeding their expected Curriculum Level.
- Mid year 2 data in 2021 showed 15 (41.1%) working towards standard, 14 (41.2%) working within and 5 (14.7%) working beyond.
- The same cohort in mid year 3 in 2022 showed 6 (15.8%) working towards, 27 (71.1%) working within and 5 (13.2%) working beyond.
- 2022 end of year data shows that this cohort has 4 (10.53%) working towards, 19 (50%) working within and 15 (39.47%) working beyond.

This indicates strong accelerated progress from learners who were 'working towards' and are now 'working within' expected curriculum levels as well as showing acceleration from within to working beyond.

The data set also shows that 85 % of 2022 year 4 learners are currently tracking at or beyond their expected curriculum level.

Writing:**ANALYSIS OF SCHOOLWIDE DATA EOY:**

- 86% of learners' school-wide (222/258) are tracking at or above their expected curriculum level.
- 86.3% of NZ Europeans (118/139) in Years 1-8 are at or exceeding their expected Curriculum Level, while 84.7% of NZ Maori (39/46) and 85% Pasifika (17/20) are currently at or exceeding their expected Curriculum Level and 88.7% of Asian (31/35) are currently at or exceeding their expected Curriculum Level.
- Male learners are achieving at a lower level overall to our female students in Writing, with 91.7% of females (111/121) at or exceeding their expected Curriculum Level, while 81% of our boys (111/137) are at or exceeding their expected Curriculum Level.
- Mid year 2 data in 2021 showed 8 (25.8%) working towards standard, 21 (67.7%) working within and 2 (6.5%) working beyond.
- The same cohort at the end of 2022 shows 8 (21.05%) working towards, 23 (60.53%) working within and 7(18.42%) working beyond. This indicates positive movement from within to beyond with an increase in numbers of learners now working beyond.

The end of 2022 data shows that there is still a need to target learners now completing year 4 as 46.43% are not yet working within. 64% of these are male compared to 28.5% female.

Reading

- Year 2 and 3 learners in Reading - To accelerate the literacy learning of covid impacted learners in years 2 and 3, so that learners who are not yet meeting their expected curriculum level make more than one years academic progress during 2022.

Why:

- These learners have had their foundational school years impacted by COVID-19 lockdowns. Assessment in mid 2021 showed that 54% of these learners were below their expected level in reading.

Writing

- Year 2 and 3 learners in Writing - To accelerate the literacy learning of covid impacted learners in years 2 and 3, so that learners who are not yet meeting their expected curriculum level make more than one years academic progress during 2022.

Why:

- These learners have had their foundational school years impacted by COVID-19 lockdowns.

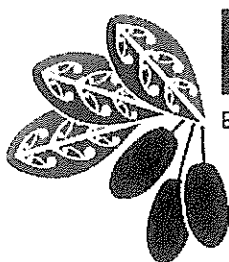
Recommendation:

The 2022 year 4 cohort (year 5, 2023) of male learners specifically, remain a target group.

<p>Math</p> <ul style="list-style-type: none"> All learners in Mathematics - To accelerate the learning of all learners in mathematics so that measurable progress of more than one year can be seen across all these learners in all year groups. <p>Why?</p> <ul style="list-style-type: none"> Data over the past few years shows that our learners achieve better in literacy than they do in mathematics. Mid-year 2021 data showed that nearly 30% of all learners were not yet achieving at their expected curriculum level in maths compared to an average of 23% in literacy. 	<p>Maths:</p> <p>ANALYSIS OF SCHOOLWIDE DATA EOY:</p> <ul style="list-style-type: none"> 90.34% of learners' school-wide (234/259) are tracking at or beyond their expected curriculum level. 92.46% of NZ Europeans (135/146) in Years 1-8 are at or exceeding their expected Curriculum Level, while 82.9% of NZ Maori (39/47) and 90% Pasifika (18/20) are currently at or exceeding their expected Curriculum Level and 97.1% of Asian (33/35) are currently at or exceeding their expected Curriculum Level. Male and female learners are tracking at a similar achievement standard as follows. 89.2% of females (108/121) at or exceeding their expected Curriculum Level, while 91.6% of our boys (126/138) are at or exceeding their expected Curriculum Level. A snapshot of Mid year 3 data in 2021 showed 10 (43.5%) working towards standard, 13 (56.5%) working within and 0 (0%) working beyond. The same cohort in mid year 4 in 2022 showed 4 (15.4%) working towards, 21 (80.8%) working within and 1 (3.8%) working beyond. This indicates strong accelerated progress towards our end of year target. This end of year data shows that the year 4 learners are now tracking with 85.72% of learners working within or beyond. A snapshot of Mid year 7 data in 2021 showed 6 (33.3%) working towards standard, 9 (50%) working within and 3 (16.7%) working beyond. The same cohort in mid year 8 in 2022 showed 1 (4.77%) working towards, 15 (71.4%) working within and 5 (23.8%) working beyond. This shows strong accelerated progress towards our end of year target. This end of year data shows that the year 8 learners are now tracking with 91.3% of learners working within or beyond. <p>End of 2022 data shows acceleration of learning in mathematics school wide. There has been a decrease of 20% in the numbers of learners who are not yet working within or beyond.</p>
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Planning for next year:

Please refer to 'Evaluation - where to next' column and the 2023 Strategic Plan and Annual Plan for specific goals, planned actions for raising achievement and targets.



Karaka School

EMBRACING LEARNING. BUILDING RESILIENCE. ACHIEVING EXCELLENCE.

"Ka whangaia, ka tupu, ka puawai."

2022 Kiwi Sport Funding

Amount of Grant - \$3,821.91

Expenditure Included:

The maintenance of sports equipment, the subs related to joining East Counties and Counties sports groups and general expenses related to providing a balanced Fitness, Sports and Physical Education programme.

The remainder was spent assisting with the continued operating costs of our school swimming pool including maintenance, chemicals and compliance with pool testing requirements.

The school has also relied heavily on parents who have assisted in transporting children to various sporting venues.

Note that total expenditure in the PE and Sport related activities far exceeded the grant.

Kiwi Sport Calculations

PE Equipment etc as above	\$3,192.08
School Pool	\$ 629.83
	<u>\$3,901.67</u>

Sarah Hynds

Principal

Lisa Tate

Presiding Member
Board of Trustees

Dated: 27th March 2023

