ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3391
Principal:	Hannah Simpson
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Solutions & Services
Collaborative School Administration

KAIKOURA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 17	Notes to the Financial Statements
	Independent Auditor's Report

Kaikoura Primary School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Presiding Member

18 April 2024

Date

Principal

18 April 2024

Date

Kaikoura Primary School
Members of the Board
For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Vicki Gulleford	Presiding Member	Elected	Aug 2025
Hannah Simpson	Principal	ex Officio	
Corinne Lister	Parent Representative	Elected	Aug 2025
Sarah Williams	Parent Representative	Elected	Aug 2025
Leanne Taylor	Parent Representative	Elected	Aug 2025
Kelly Addis	Staff Representative	Elected	Aug 2025
Moana Manawatu	Runanga Representative	Co-opted	Aug 2025

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

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	1,711,239	1,431,932	1,473,341
Locally Raised Funds	3	94,499	34,410	44,114
Interest		20,611	2,000	4,829
Total Revenue		1,826,349	1,468,342	1,522,284
Expenses				
Locally Raised Funds	3	35,623	17,382	17,531
Learning Resources	4	1,065,291	945,158	911,279
Administration	5	103,512	101,338	112,050
Interest		1,278	-	1,679
Property	6	545,822	417,420	417,375
Total Expense		1,751,526	1,481,298	1,459,914
Net Surplus / (Deficit) for the year		74,823	(12,956)	62,370
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		74,823	(12,956)	62,370

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

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

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Equity at 1 January		761,568	761,568	699,198
Total comprehensive revenue and expense for the year		74,823	(12,956)	62,370
Contribution - Te Mana Tuhono		7,115	-	-
Equity at 31 December		843,506	748,612	761,568
Accumulated comprehensive revenue and expense		843,506	748,612	761,568
Equity at 31 December		843,506	748,612	761,568

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.

Kaikoura Primary School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	195,889	403,240	382,781
Accounts Receivable	8	72,326	104,184	104,184
GST Receivable		3,770	-	-
Prepayments		9,272	14,098	14,098
Inventories	9	6,120	3,318	3,318
Investments	10	344,342	83,367	83,367
Funds Receivable for Capital Works Projects	16	-	430	430
		631,719	608,637	588,178
Current Liabilities				
GST Payable		-	8,535	8,535
Accounts Payable	12	84,885	111,726	111,726
Revenue Received in Advance	13	2,754	14,337	14,337
Provision for Cyclical Maintenance	14	-	-	7,421
Finance Lease Liability	15	6,707	6,843	6,843
Funds held for Capital Works Projects	16	35,107	46,080	46,080
Funds Held on Behalf of the RTLit Cluster	17	25,607	20,152	20,152
		155,060	207,673	215,094
Working Capital Surplus		476,659	400,964	373,084
Non-current Assets				
Property, Plant and Equipment	11	457,986	453,064	469,065
		457,986	453,064	469,065
Non-current Liabilities				
Provision for Cyclical Maintenance	14	86,034	95,033	70,198
Finance Lease Liability	15	5,105	10,383	10,383
		91,139	105,416	80,581
Net Assets		843,506	748,612	761,568
Equity		843,506	748,612	761,568

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

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

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		398,358	365,596	404,274
Locally Raised Funds		98,857	34,410	40,614
Goods and Services Tax (net)		(12,305)	-	8,872
Payments to Employees		(239,777)	(212,883)	(216,813)
Payments to Suppliers		(170,068)	(168,664)	(129,648)
Interest Paid		(1,278)	-	-
Interest Received		18,377	2,000	4,676
Net cash from Operating Activities		92,164	20,459	111,975
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(8,096)	-	(11,595)
Purchase of Investments		(260,975)	-	(2,166)
Net cash (to) Investing Activities		(269,071)	-	(13,761)
Cash flows from Financing Activities				
Finance Lease Payments		(4,897)	-	(6,046)
Funds Administered on Behalf of Other Parties		(5,088)	-	32,821
Net cash (to)/from Financing Activities		(9,985)	-	26,775
Net (decrease)/increase in cash and cash equivalents		(186,892)	20,459	124,989
Cash and cash equivalents at the beginning of the year	7	382,781	382,781	257,792
Cash and cash equivalents at the end of the year	7	195,889	403,240	382,781

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.

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

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

1.3. Revenue Recognition

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

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

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

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

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

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

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

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

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

1.4. 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.

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

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

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

1.8. Inventories
Inventories are consumable items held for sale and comprised of 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.

1.9. 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.

1.10. 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
Furniture and equipment	10-20 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment and intangible assets
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

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

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

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

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

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

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

1.16. 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.

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.18. 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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Government Grants - Ministry of Education	395,488	359,892	401,301
Teachers' Salaries Grants	879,226	766,215	766,215
Use of Land and Buildings Grants	436,525	305,825	305,825
	1,711,239	1,431,932	1,473,341

The School has opted in to the donations scheme for this year. Total amount received was $20,036 (2022: $16,800).

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Revenue	$	$	$
Donations & Bequests	30,945	6,000	12,426
Trading	14,420	7,400	5,361
Fundraising & Community Grants	1,005	600	829
Other Revenue	48,129	20,410	25,498
	94,499	34,410	44,114
Expenses			
Extra Curricular Activities Costs	391	-	-
Trading	17,726	7,000	7,933
Other Locally Raised Funds Expenditure	17,506	10,382	9,598
	35,623	17,382	17,531
Surplus for the year Locally raised funds	58,876	17,028	26,583

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Curricular	47,813	59,279	36,078
Employee Benefits - Salaries	986,659	857,854	839,335
Staff Development	2,987	10,025	6,847
Depreciation	27,832	18,000	29,019
	1,065,291	945,158	911,279

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Audit Fee	3,500	3,300	3,400
Board Fees	2,505	3,465	2,060
Board Expenses	1,224	3,239	3,205
Communication	5,482	1,950	2,028
Consumables	17,648	19,549	12,656
Operating Lease	204	1,800	-
Other	1,429	3,405	1,393
Employee Benefits - Salaries	66,517	60,540	82,708
Insurance	1,747	1,300	1,260
Service Providers, Contractors and Consultancy	3,256	2,790	3,120
	103,512	101,338	112,050

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	4,286	2,850	3,227
Cyclical Maintenance	8,415	17,414	9,262
Grounds	21,180	21,458	28,877
Heat, Light and Water	7,682	7,500	7,469
Rates	4,403	5,000	5,052
Repairs and Maintenance	441	2,373	878
Use of Land and Buildings	436,525	305,825	305,825
Employee Benefits - Salaries	62,890	55,000	56,785
	545,822	417,420	417,375

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

7. Cash and Cash Equivalents

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Bank Accounts	195,889	403,240	382,781
Cash and Cash Equivalents for Statement of Cash Flows	195,889	403,240	382,781

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

Of the $195,889 Cash and Cash Equivalents, $35,107 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the $195,889 Cash and Cash Equivalents, $1,909 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the $195,889 Cash and Cash Equivalents, $25,607 is held by the School on behalf of the RTLit cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Receivables	-	5,850	5,850
Receivables from the Ministry of Education	831	13,015	13,015
Interest Receivable	2,442	208	208
Banking Staffing Underuse	10,231	5,704	5,704
Teacher Salaries Grant Receivable	58,822	79,407	79,407
	72,326	104,184	104,184
Receivables from Exchange Transactions	2,442	6,058	6,058
Receivables from Non-Exchange Transactions	69,884	98,126	98,126
	72,326	104,184	104,184

9. Inventories

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
School Uniforms	6,120	3,318	3,318
	6,120	3,318	3,318

10. Investments

The School's investment activities are classified as follows:

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Asset			
Short-term Bank Deposits	344,342	83,367	83,367
Total Investments	344,342	83,367	83,367

11. Property, Plant and Equipment

2023	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Building Improvements	362,884	-	-	-	(8,680)	354,204
Furniture and Equipment	71,858	5,215	-	-	(7,916)	69,157
Information and Communication Technology	11,468	9,996	-	-	(3,463)	18,001
Leased Assets	16,284	1,542	-	-	(6,951)	10,875
Library Resources	6,571	-	-	-	(822)	5,749
Balance at 31 December 2023	469,065	16,753	-	-	(27,832)	457,986

The net carrying value of equipment held under a finance lease is $10,875 (2022: $16,284)

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

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	$	$	$	$	$	$
Building Improvements	465,501	(111,297)	354,204	465,501	(102,617)	362,884
Furniture and Equipment	169,224	(100,067)	69,157	164,009	(92,151)	71,858
Information and Communication Technology	96,851	(78,850)	18,001	86,855	(75,387)	11,468
Leased Assets	25,952	(15,077)	10,875	27,499	(11,215)	16,284
Library Resources	62,007	(56,258)	5,749	62,007	(55,436)	6,571
Balance at 31 December	819,535	(361,549)	457,986	805,871	(336,806)	469,065

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Creditors	10,648	21,430	21,430
Accruals	3,500	3,400	3,400
Employee Entitlements - Salaries	64,928	85,211	85,211
Employee Entitlements - Leave Accrual	5,809	1,685	1,685
	84,885	111,726	111,726
Payables for Exchange Transactions	84,885	111,726	111,726
	84,885	111,726	111,726

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Grants in Advance - Ministry of Education	1,909	12,000	12,000
Other Revenue in Advance	845	2,337	2,337
	2,754	14,337	14,337

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Provision at the Start of the Year	77,619	77,619	68,357
Increase to the Provision During the Year	8,415	17,414	9,262
Provision at the End of the Year	86,034	95,033	77,619
Cyclical Maintenance - Current	-	-	7,421
Cyclical Maintenance - Non current	86,034	95,033	70,198
	86,034	95,033	77,619

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
No Later than One Year	7,481	8,088	8,088
Later than One Year and no Later than Five Years	5,342	11,206	11,206
Future Finance Charges	(1,011)	(2,068)	(2,068)
	11,812	17,226	17,226
Represented by:			
Finance lease liability - Current	6,707	6,843	6,843
Finance lease liability - Non current	5,105	10,383	10,383
	11,812	17,226	17,226

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.

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
Roof replacement and stormwater remediation - 231637	27,455	13,608	(37,861)	-	3,202
Pouwhenua and signage for front entrance - 226368	6,831	-	(5,753)	-	1,078
Bike Shed - 31637	(430)	33,785	(2,528)	-	30,827
Performing Arts/Library - 231638	11,794	-	(11,794)	-	-
Totals	45,650	47,393	(57,936)	-	35,107
Represented by:					
Funds Held on Behalf of the Ministry of Education					35,107

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
Roof replacement and stormwater remediation - 231637	6,813	46,626	(25,984)	-	27,455
Pouwhenua and signage for front entrance - 226368	6,831	-	-	-	6,831
Bike Shed	-	-	(430)	-	(430)
Performing Arts/Library	-	12,511	(717)	-	11,794
Totals	13,644	59,137	(27,131)	-	45,650
Represented by:					
Funds Held on Behalf of the Ministry of Education					46,080
Funds Receivable from the Ministry of Education					(430)

17. Funds Held on Behalf of the RTLit Cluster

Kaikoura Primary School was the lead school and holds funds on behalf of the RTLit cluster, a group of schools funded by the Ministry of Education to share professional support.

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Funds Held at Beginning of the Year	20,152	20,152	19,337
Funds Received from Cluster Members	21,549	-	16,184
Funds Spent on Behalf of the Cluster	(16,094)	-	(15,369)
Funds Held at Year End	25,607	20,152	20,152

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 trustees of the Board, Principal and Deputy Principal.

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	2,505	2,080
Leadership Team		
Remuneration	243,550	228,791
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	246,055	230,871

There are 6 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual $000	2022 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120-130
Benefits and Other Emoluments	0 - 5	0-5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration $000	2023 FTE Number	2022 FTE Number
100 -110	2.00	1.00
	2.00	1.00

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 trustees, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

21. Contingencies

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

Holidays Act Compliance – schools payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

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

Pay Equity Settlement Wash Up amounts

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

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of $44,005 (2022:$45,650) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	$	$	$
Roof replacement and stormwater remediation - 231637	41,000	37,861	3,139
Pouwhenua and signage for front entrance - 226368	15,362	5,753	9,609
Bike Shed - 31637	33,785	2,528	31,257
Total	**90,147**	**46,142**	**44,005**

(b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash and Cash Equivalents	195,889	403,240	382,781
Receivables	72,326	104,184	104,184
Investments - Term Deposits	344,342	83,367	83,367
Total Financial assets measured at amortised cost	612,557	590,791	570,332

Financial liabilities measured at amortised cost

Payables	84,885	111,726	111,726
Funds Held for Capital Works	35,107	46,080	46,080
Funds Held for RTLit Cluster	25,607	20,152	20,152
Finance Leases	11,812	17,226	17,226
Total Financial liabilities measured at amortised Cost	157,411	195,184	195,184

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.

John Hooper & Co

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INDEPENDENT AUDITOR'S REPORT TO THE READERS OF KAIKOURA PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Kaikoura Primary School (the School). The Auditor-General has appointed me, John Hooper, using the staff and resources of John Hooper & Co, 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 3 to 17, that comprise the statement of financial position as at 31 December 2023, the statements of comprehensive revenue and expense, changes in net assets / equity and 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 2023; 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 18 April 2024. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees 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 of Trustees
The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from section 134 of the Education and Training Act 2020.

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

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

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

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

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

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

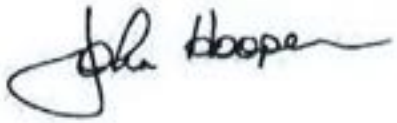
Other information
The Board of Trustees is responsible for other information. The other information obtained at the date of our report is the list of board of trustee members, Kiwisport report and the statement of variance report.

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

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

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

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



JOHN HOOPER
John Hooper & Co
On behalf of the Auditor-General
Nelson, New Zealand

Kaikoura Primary School

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2023, the school received total Kiwisport funding of $1963.12 (excluding GST). The funding was spent on netball fees for the school team, and hockey and korfball coaching.

Statement of Compliance with Employment Policy

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	*At Kaikōura Primary School, the board has a primary duty of care for people at the school. This means the board is primarily responsible for the health and safety of workers (including teachers and non-teaching staff, volunteer workers, and contractors), and others who may be affected by school operations.* *Primary duty of care is a responsibility of the board as the PCBU (person conducting a business or undertaking) under section 36 of the Health and Safety at Work Act 2015. To meet its primary duty of care, the board does what is reasonably practicable to provide and maintain a safe environment, and works to eliminate or minimise health and safety risks.* *Our Health, Safety, and Welfare Policy, along with supporting policies and procedures, ensures we provide and maintain a safe workplace.*
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	*As required by the Education and Training Act 2020 (s 597), Kaikoura Primary School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.* *Kaikōura Primary School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).* *This is to ensure that we:* • *treat current and prospective staff fairly* • *make decisions based on relevant merit* • *work to eliminate bias and discrimination*
How do you practise impartial selection of suitably qualified persons for appointment?	*Kaikoura Primary School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.* *Our appointment process meets the requirements of the Children's Act 2014.* *The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee.* *We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.*
How are you recognising, – The aims and aspirations of Maori,	*-Through our Professional Growth Cycles we have regular discussions with staff to identify goals. We support staff to access PLD opportunities and leadership roles within the school, including cultural leadership.*

Statement of Compliance with Employment Policy

– The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	*-As part of the groth cycle, cultural allowance to recognise role, support person at interviews if wanted and supporting nominations considered. Cultural needs respected through leave eg: Tangi requirements.* *-Through our Equal Opportunities Policy, Kaikoura Primary School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).*
How have you enhanced the abilities of individual employees?	*Through our Professional Growth Cycles we have regular discussions with staff to identify goals and use operational funding to support them through PLD, this has included leadership programmes for senior staff and units to recogise staff's extra work or skills.*
How are you recognising the employment requirements of women?	*Flexible working arrangements for staff with young children, maternity Leave provisions, sick leave provisions for dependents, personal amenities for women, allowing dependants to come to work when needed, respecting cultural boundaries.*
How are you recognising the employment requirements of persons with disabilities?	*We have accessible toilets, wheelchair access throughout the school, a wheelchair accessible office area and a disabled car park space allocated.*

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**
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	yes	

Giving effect to Te Tiriti O Waitangi

Giving effect to Te Tiriti O Waitangi is one of the board's primary objectives. Kaikōura Primary School's board has reported work towards this objective through other sections of the annual report including our statement of variance and our evaluation of student progress and achievement.

At Kaikōura Primary School / Te Kura Tuatahi O Kaikōura – In consultation with our community, we will develop procedures and practices that reflect New Zealand's cultural diversity. The three broad principles of Te Tiriti O Waitangi / The Treaty of Waitangi (Partnership, Protection and Participation) will provide the foundation for learning.

We will take all reasonable steps to cater for the needs of our diverse learners, including Māori and Pasifika students and we are committed to ensuring that our Māori learners enjoy educational success as Māori.

Through our values we will achieve this by:



Whanaungatanga
Continuing to value and develop our relationship with Takahanga Marae
Consulting regularly with our Māori community
Drawing on local experts within our mana whenua to help support us in our practices



Aroha
Taking time to celebrate our diversity - this is our turangawaewae, everyone belongs
Weaving Te Reo Māori and Tikanga Māori through all our curriculum areas and aspect of school life



Manaakitanga
Providing opportunities for regular cultural experiences, including kapa haka
Using Māori protocol, including mihi whakatau for new students and their whanāu
Being committed to exploring ways to extend and improve our programmes as part of our self-review and in consultation with our whānau and Māori community



Ako
Using the Ka Hikitia - Ka Hāpaitia Strategy to support effective practice
Increasing and strengthening our staff's cultural capability
Developing student achievement targets for priority learners


Te Tiriti o Waitangi - through our planning, we create opportunities to
Hear
Emphasis in our local curriculum development on enhancing the learning of Te Reo Māori and the NZ Histories
Planning that reflects the regular and meaningful incorporation of Te Reo Māori and Tikanga Māori in all that we do
Planning that creates opportunities for ongoing and reciprocal communication
See
Planning reflects an equitable representation of Māori and non-Māori in our physical environment
Runanga representation on our board and consultation informs planning and decision-making
PLD for continual improvement and high-expectation teaching for all students
Feel
Planning and systems to ensure an inclusive, safe, and welcoming environment
The establishment of Tuakana Teina as a priority action from community consultation
Planning that identifies barriers and allows students to be empowered
Kaikōura
Primary School


Te Tiriti o Waitangi - through our Local Curriculum, we create opportunities to
Hear
Te Reo Māori naturally integrated into all aspects of school life and taught weekly in all classes using progressions.
The NZ Histories and our local stories being taught each term
Programmes that focus on Kaitiakitanga respecting and nurturing our environment as Kaitiaki
See
Tikanga Māori incorporated into everyday life including mihi whakatau, karakia, pepeha, tuakana teina.
Rich, authentic learning that makes the most of the educational opportunities in Kaikōura, including local experts and Takahanga Marae.
Meaningful communication with whānau, students and our community to deliver learning that responds to their needs.
Feel
Our school values woven through the curriculum to ensure an inclusive approach.
Māori students learning about their own culture to be empowered to be successful as Māori.
Programmes and systems to ensure that all students succeed through a structured approach to learning.
Kaikōura
Primary School

Statement of Variance
Progress Towards Targets

Strategic Goal 1: Connected Learners

- Everyone is digitally literate and future focused
- Powerful partnerships exist between learners, school, home and community
- Everyone prides themselves on being an active part of our local and global communities

Annual Target/Goal:

- Prioritise actions that maintain our school as a safe and inclusive environment to learn and grow in.
- Work in partnership with whānau and communities to design and deliver education that responds to needs and sustains identities, languages and cultures.
- Prioritise participation in community-focused projects and giving back to our community.

Actions	What did we achieve? *What were the outcomes of our actions? What impact did our actions have?*	Evidence *These are the sources of information the board used to determine those outcomes.*	Reasons for any differences (variances) between the target and the outcomes *Think about both where you have exceeded your targets or not yet met them.*	Planning for next year – where to next? *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.*
Embed Tier 2 PB4L training into school systems and processes across the school.	We continued to expand Tier 1 systems, introducing values badges for students that consistently demonstrate them which helped to ensure students know the meaning of each value. We purchased flags with our values on them to display which increased pride in our values. Staff took part in PLD sessions around trauma informed restorative practice and and supports were put in place across the school for Tier 2 including a kete of resources as a result staff better equipped to make functional behaviour assessments themselves.	MOE completed a TFI on Tier 1-3 where we scored highly and showed improvement.	Tier 2 has been successfully brought into our systems due to PLD and staff training.	PB4L will continue to be a priority area for 2024 as it is changing and we will need to adapt to the new format as needed.
Niho Taniwha and Treaty of Waitangi PLD for staff	Staff attended PLD sessions and through the Kāhui Ako we had a focus on culturally responsive practice. It was affirming to see how well our school is operating in this area and staff were able to share good practice.	We used a self-evaluation tool to examine how effective we are at honouring Te Tiriti o Waitangi	We completed this action.	Cultural competence is a big focus for 2024, as a school but also through the Kāhui Ako working with Tātai Aho Rau Core Education.

Statement of Variance
Progress Towards Targets

Look at ways to continue to improve our school environment for learning, inclusion and environmental sustainability. Including developing the junior areas and gardens, pool and surrounding area.	We developed our outdoor spaces. We had a local artist paint a mural that tells the story of a bellbird/korimako travelling through our classes collecting feathers of knowledge to create a korowai/cape. The gardens have been moved to the orchard to create a garden area and make room to develop the junior outdoor learning area. More natives have been planted. We have reached out to Enviroschools and they are looking at ways to bring this to Kaikōura.	Our school environment reflects our commitment to learning outside and being environmentally responsible.	We made good steps towards this goal.	This will continue to be a major focus for 2024, including our hope to bring Enviroschools to all Kaikōura schools.
Consult with our community regarding their aspirations for our school and students, to identify priorities for the 2024-27 Strategic plan and for curriculum development.	Our Board conducted a series of community consultations in Term 4. This included a survey completed by students, then sent home for whānau to add to. The board held three face to face opportunities to talk to the board: hui ā-whānau supper, an afternoon tea and after assembly. The board asked four questions: *What does success at school look like? What do you like about the learning at our school? What could we add to our learning to better support your tamariki? The Kaikōura community and environment offer amazing learning opportunities. How could we use these opportunities better?* A follow up survey was sent out for those who could not attend, teachers collected student voice and all staff were surveyed. The board also consulted with the local Rūnanga.	The board prioritised 2024-2025 strategic goals by reviewing the progress towards our previous goals, highlighting the common themes from consultation and reflecting on achievement at the end of 2023. These aligned closely to the NELPs which created our 4 goals in the 24-25 Strategic Plan.	This goal was completed.	This will be repeated for our next planning cycle.
Consult with the local iwi regarding the Histories Curriculum and local content to be taught.	All staff visited Takahanga Marae to visit the Te Rūnanga o Kaikōura Whare Taonga. From this teachers are working with them to plan for our students. Our Rūnanaga board member has been met with the Education Pou. Our hui ā-whānau was well attended and gave us lots of feedback to add to our curriculum. PLD sessions on local pūrākau/stories for staff.	Feedback sheets and conversations.	Solid progress but will be ongoing.	This will continue to be a major focus for 2024.
Invite and visit experts to benefit from their knowledge.	Over the year we had many experts talk to our students, including Whale Watch, Dolphin Encounter, Hutton Shearwaters, Pūrākau ānimations, Fonterra, Fyffe House, museum.	Newsletters, reports	This goal was completed, but will be ongoing as a focus from consultation.	We will continue to build on this in 2024.

Statement of Variance
Progress Towards Targets

Make excellent use of our local environment as a place to learn in and from.	All classes have visited Fyffe House and the local museum for talks. All classes visit the library each week. Students have been out on whale Watch and dolphin Encounter and visited the local Pa site.	Newsletters, reports	This goal was completed, but will be ongoing as a focus from consultation.	We will continue to build on this in 2024.
Strengthen transition processes for whānau, both pre-school to school and school to high school.	Senior teacher met with the year 7/8 dean to discuss how to improve transition, and the NE teacher met with preschools and connected again through REAP Knowledge cafe. A survey was sent home to year 6 whānau to ask for feedback on what they would like to see happen at transition and this was fed back to the High School.	High School held a whanau meeting and a teachers BBQ.	Some gains on this goal, but still work needed.	We will continue to build on this in 2024.
Implement community-focused projects across the school for this year. KPS Helping Hands.	We have adopted the beach across the road and plan to do a beach clean up once a month.	Newsletters	Tis has not been a area we focussed on hugely this year due to other areas taking more time.h	Needs to be a priority for 2024- has come out strongly through consultation
Connect and deepen partnerships with local providers and community groups to see where the school can fit in and give service back to our community.	Connect and deepen partnerships with local providers and community groups to see where the school can fit in and give service back to our community.	Newsletters	Tis has not been a area we focussed on hugely this year due to other areas taking more time.h	Needs to be a priority for 2024- has come out strongly through consultation

Statement of Variance
Progress Towards Targets

Strategic Goal 2: Confident Learners

- Everyone is proud of their own identity, culture and strengths
- Our school grows confident leaders for the future
- Everyone is encouraged to take action to promote their own well-being and that of others

Annual Target/Goal:

- Create opportunities for both staff and students to build their leadership capacity with a focus on health, well being and celebrating identity.
- Prioritise high levels of achievement for all by removing barriers to learning and ensuring that every learner gains solid foundation skills, including language, literacy and numeracy
- After 2 years of COVID restrictions, prioritise activities that reconnect, build resilience and make use of our local environment.

Actions	What did we achieve? *What were the outcomes of our actions?* *What impact did our actions have?*	Evidence *These are the sources of information the board used to determine those outcomes.*	Reasons for any differences (variances) between the target and the outcomes *Think about both where you have exceeded your targets or not yet met them.*	Planning for next year – where to next? *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.*
Define and expand student leadership roles, responsibilities and experiences, with job descriptions and leaders meetings to improve learner agency.	Year 6 students applied in writing for the house leader positions, they read their applications to their houses who voted. Other roles were also applied for in writing and they will help to create their own job descriptions. Great family events run by leaders- sports, talent show and BBQ House meetings led by house leaders, what do students want more of at our school. Leaders met with Hannah to identify some things we can get started.	Whānau events organised by leaders. Student voice.	A great start, will need to be further expanded upon next year.	Greater emphasis on each role description and getting students to generate ideas we can further
Allocate fixed term management units and seek out PLD opportunities to support the growth of leadership capacity within our staff.	Fixed term units recognised board priorities including mathematics and Health. Leadership PLD for leaders improving leadership capacity of our staff.	Staff feedback/reports.	Achieved but still room to grow this area.	We will continue to build on this in 2024.

Statement of Variance
Progress Towards Targets

Complete a student well being survey to identify and address needs for 2023 and beyond.	Well being survey completed and added to consultation feedback for 2045-25 strategic planning.	Surveys and feedback informing planning	Achieved but consider a different format for next time.	2024 digital surrey.
Pause, Breathe, Smile training for all staff to support their own well being and to be able to deliver lessons to support students and whānau with theirs.	All staff trained and delivered weekly lessons, students enjoyed lessons and feedback positively.	Student voice was positive.	Achieved and ongoing.	New staff will need training in 2024.
Expand BSLA structured literacy to the whole junior school and reintroduce reading recovery from term 1. Adapt senior programmes to reflect a structured literacy approach for learners who still need it.	BSLA delivered in years 0-4. Teachers and TAs trained this year..	Planning and achievement in year 0-4.	We did not manage to expand structured literacy school wide due to other constraints this year but it is a priority for 2024.	Liz Kane's The Code ready to roll out term 1 2024 years 4-6. BSLA support teacher employed to support Tier 2 students across the school.
Continue to prioritise teacher aides to support literacy across the school, including those affected by gaps in attendance and our identified focus students.	Board funded and topped up funding to ensure 3 teacher aides across the school supporting learners. This included working to improve the engagement of students with low attendance levels.	Budget.	Achieved and working well so all classrooms benefit from extra adults in the class.	Board to continue to support this extra funding in 2024.
Appoint lead teachers for Literacy and Numeracy to facilitate the transition to the refreshed curriculum over the coming years.	Appointed and locked into the Refresh but due to the slow rollout this has not been a huge focus for them, they have looked more into good practice and structured approaches.	Reports to the board.	Still waiting for some direction on this from MOE.	Will be a focus for 2024 as and when it comes out.
Continue to work with PLD providers to upskill teachers in the area of reading and create a common expectation around expected deliberate acts of teaching reading across our school.	Teachers worked with an outside PLD provider on deliberate acts of teaching. A focus on Structured literacy identified as the best focus for us going forward.	Teacher reflection, achievement data and board reports.	We recognised the need to use a structured approach.	Structured literacy priority 2024.

Statement of Variance
Progress Towards Targets

Move to and support a separate subject weekly model using inquiry learning, with a higher proportion of taught content and deliberate actions of teaching. In the curriculum areas science, social science, health/PE and te reo Māori.	This has been successful, history and science delivered in 5 week blocks each term and weekly te reo Māori lessons in all classes.	Planning and reports to the board.	In place, achieved and working well.	Science as a focus area for 2024. Continue to work on the delivery of history especially local pōrākau
Plan for regular whānau engagement days such as mihi whakatau and fun nights as well as curriculum information events, weekly assemblies and after school sporting events where whānau can connect. Broadening the range of times and opportunities to reconnect.	We held two whānau led mihi whakatau, well attended. Lots of sporting events and family events including the Weetbix Tryathon day. Assemblies continued to be popular.	Feedback from whānau.	Achieved but ongoing and a focus on curriculum information evenings for next year as we only did this for year 1 BSLA parents.	Structured literacy information evenings for whānau.
Prioritise activities that add extra to the school day such as the Weetbix Tryathlon, Top Team and visiting theatre groups.	We invited groups to perform such as Playhouse Theatre and had Tall blacks visit to open our new hoops in Schools Hoops. Lots of activities and events throughout the year. We did a whole school production over two nights.	Newsletters, reports, feedback	Achieved but ongoing	We will need to prioirtse and balance this against the hour a day requirements in 2024.
Use student voice to inform this planning and reflect.	Student vice was collected three times for 2024-5 planning. Regarding our leavers profile, well being and focus for the future at school.	Feedback forms	Achieved but still building on this.	Next year build student feedback into most areas of school and collect and respond more regularly.

Statement of Variance
Progress Towards Targets

Incorporate regular and deliberate opportunities to make use of our local environment into our planning this year. Link to the new histories curriculum, social sciences, science and health and PE to maximise all opportunities.	All classes have visited Fyffe House and the local museum for talks. All classes visit the library each week. Students have been out on whale Watch and dolphin Encounter and visited the local Pa site.	Newsletters, reports	This goal was completed, but will be ongoing as a focus from consultation.	We will continue to build on this in 2024.

Statement of Variance
Progress Towards Targets

Strategic Goal 3: Adventurous Learners

- Everyone demonstrates a growth mindset and is passionate about life long learning
- Our curriculum and environment engages everyone and inspires creativity, innovation and collaboration and ensure learners have the skills, knowledge and pathways to succeed in work
- Everyone has high expectations for learning, achievement and personal success

Annual Target/Goal:

- Continue to meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of our school.
- Update and refine our curriculum to better reflect our current priorities for student learning and their future pathways in life.
- Continue to strengthen internal evaluation practices to identify what is working well where improvements are needed.

Actions	What did we achieve? *What were the outcomes of our actions?* *What impact did our actions have?*	Evidence *These are the sources of information the board used to determine those outcomes.*	Reasons for any differences (variances) between the target and the outcomes *Think about both where you have exceeded your targets or not yet met them.*	Planning for next year – where to next? *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.*
All classes to have a timetabled teaching time for te reo Māori. Wai Ako used for planning and delivery of these lessons to ensure continuity and progression.	All classes to have a timetabled teaching time for te reo Māori. Wai Ako used for planning and delivery of these lessons to ensure continuity and progression.	Planning.	Met.	We will look more closely into progression across the school 2024.
Daily and weekly use of directions and classroom language, mihi, whakatauki, karakia school wide including meetings, evident in classroom displays and learning.	Daily and weekly use of directions and classroom language, mihi, whakatauki, karakia school wide including meetings, evident in classroom displays and learning.	Planning, classroom walks and observations.	Met.	Ongoing for improvement though Kāhui Ako PLD 2024. (CORE Education)
Tuakana-teina evident-older students supporting learning karakia and te reo Māori in classrooms.	Tuakana-teina evident-older students supporting learning karakia and te reo Māori in classrooms.	Senior students supporting juniors to be able to say karakia each morning. Year 6 - Year 1 buddy time Sports leaders running junior basketball and giving out certificates at assembly.	Some good gains but a focus for 2024.	Whanau Ora Navigators from Te Tai o Marokura working with us to create a Tuakana-teina programme for 2024. This came out as a strong focus from consultation.

Statement of Variance
Progress Towards Targets

Cultural leadership roles across the school- evident in language learning, kapa haka and mihi whakatau	Cultural leadership positions were appointed and included helping younger students learn to say karakia and waiata.	Reports to the board.	Begun, but needs to be developed further.	A focus for planning in 2024 to develop and expand this leadership role.
Provide opportunities for staff to upskill their knowledge of te reo maori and te ao Māori through internal and external PLD	Incorporated karakia into a meeting structure. Niho Taniwha self review- workshops through Kāhui Ako to follow. Staff have completed their own PLD this year, some PLD through Kahui Ako.	Reports to the board.	Ongoing self reflection process for all registered teachers.	2024 CORE education will be working with Kāhui ako.
Update of two year curriculum plan to include the new social sciences and histories curriculum and use of BSLA structured literacy.	Updated. Teachers using both new curriculums and resources for collaborative planning.	Planning and reports.	Still waiting for the Curriculum Refresh to do further work in this area.	Will be a focus for 2024, once we have more direction on the Curriculum Refresh.
Update each curriculum statement to reflect current priorities and delivery.	Updated but still waiting for the Curriculum Refresh to do further work in this area	Curriculum documents.	Still waiting for the Curriculum Refresh to do further work in this area.	Will be a focus for 2024, once we have more direction on the Curriculum Refresh.
Foster a sense of future and aspiration for our children by giving them opportunities to learn about future pathways and careers.	Future work options - Wonder project, Fonterra visit, predators visit, author visits, Duffy role model visits.	Newsletters, reports to the board community feedback.	Some work is done on this but needs a planned approach due to other curriculum demands.	Some work on this but will be a big focus for 2024 as one of our strategic goals from consultation feedback.
Complete a self review around how we enact the Treaty of Waitangi and how we can improve.	Completed and reported to staff and the board.	Te Tiriti o Waitangi at KPS Report to the board.	Self review showed lots of areas of excellent practice within our school and elements to improve on for 2024.	Strategic goal for 2024.
Strengthen our assessment for learning practice by engaging with PLD	We did not end up doing this PLD.		Due to other constraints and priorities.	Focus for early 2024.
Review our assessment and reporting timeline and expectations	Reviewed.	Assessment timeline.	At the beginning of 2024, we needed to complete this again as we had a hunch from data that this was not working for us as well as we would like it to.	Has been completed in term 1 2024.

Statement of Variance
Progress Towards Targets

Annual Achievement Targets
Annual Objective 2.2 Prioritise high levels of achievement for all by removing barriers to learning and ensuring that every learner gains solid foundation skills, including language, literacy and numeracy.

Annual Target/Goal:

- Overall 90% of our students will be achieving at or above their curriculum level outlined in the New Zealand Curriculum in Mathematics by December 2022.
- A control group of 7 students will make accelerated progress with the aim of achieving their expected curriculum level or beyond.

Actions	**What did we achieve?** *What were the outcomes of our actions? What impact did our actions have?*	**Evidence** *These are the sources of information the board used to determine those outcomes.*	**Reasons for any differences (variances) between the target and the outcomes** *Think about both where you have exceeded your targets or not yet met them.*	**Planning for next year – where to next?** *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.*
Use and analyse our assessment data- JAM, GLoss, IKan Identify focus learners who we may need to accelerate Engage in professional learning focussing on teaching as inquiry to adapt our practice Encourage assessment for learning capabilities to build learner agency Monitor and track focus learner's progress each term Collect and use learner voice to monitor learner agency Use Hero to build partnerships for learning so parents/whanau are involved in their child's learning Lead teacher follows up with teachers and supports as needed	An analysis of school-wide **Mathematics** data showed that overall 71% of our students (92/130) were achieving within or beyond their expected curriculum level. Out of 130 students, 60 were at their expected curriculum level and 32 were beyond. 34 students were working towards their expected curriculum level and 4 well below. Overall boys achieved slightly higher at 72% (47/65) at or beyond, girls 69% (45/65) and Māori achievement was 63% (34/54) From the group of 7 students: 5 students made accelerated progress and are now working at their expected curriculum level and 1 has moved from well below to towards.	Focus students identified early and monitored closely throughout the year by the team. Accurate and up to date records kept. Syndicate meetings used to discuss progress and the use of teaching as inquiry as a group to improve teaching approaches for these students. Teachers are able to tell the story of each focus learner and what is in place for them or needs to be put in place for them. Focused teaching of skills needed to accelerate students by the teachers either individually or in groups as appropriate.	Increase in our roll and a larger number of the new students joining us who were below or well below expectations. We have identified poor attendance is directly linked to under achievement and improving attendance for individuals, groups and overall is a priority goal for 2024.	A structured mathematical approach will be implemented in 2024 and PLD will be accessed through the Kāhui Ako. We will also look closely at our use of assessment, in particular HERO goals and their generation of overall teacher judgements.

Statement of Variance
Progress Towards Targets

		Student voice collected and whānua regularly involved in conversations about learning. A strong focus on core skill school-wide. Lead Maths teacher ensures that the classes are well resourced and there is a clear yearly plan for both juniors and seniors. Expectations for the deliberate actions of teaching mathematics consistent across the school including making maths relevant, meaningful and fun.		

Statement of Variance
Progress Towards Targets

Annual Achievement Targets
Annual Objective 2.2 Prioritise high levels of achievement for all by removing barriers to learning and ensuring that every learner gains solid foundation skills, including language, literacy and numeracy.

Annual Target/Goal:

- Overall 90% of our students will be achieving at or above their curriculum level outlined in the New Zealand Curriculum in Writing by December 2022.
- A control group of 13 students will make accelerated progress with the aim of achieving their expected curriculum level or beyond.

Actions	**What did we achieve?** *What were the outcomes of our actions? What impact did our actions have?*	**Evidence** *These are the sources of information the board used to determine those outcomes.*	**Reasons for any differences (variances) between the target and the outcomes** *Think about both where you have exceeded your targets or not yet met them.*	**Planning for next year – where to next?** *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.*
Use and analyse our assessment data- observation survey and E-AsTTle data Identify focus learners who we may need to accelerate Engage in professional learning focussing on teaching as inquiry to adapt our practice Encourage assessment for learning capabilities to build learner agency Monitor and track focus learner's progress each term Collect and use learner voice to monitor learner agency Use Hero to build partnerships for learning so parents/whanau are	Baseline data: An analysis of school-wide **writing** data showed that overall 71% of our students (92/130) were achieving within or beyond their expected curriculum level. Out of 130 students, 62 were at their expected curriculum level and 30 were beyond. 33 students were working towards their expected curriculum level and 5 well below. Overall girls achieved higher at 85% (55/65) at or beyond, boys 65% (42/65) and Māori achievement was 55% (30/55). From the control group of 13 students: 2 students made accelerated progress and are now at their expected curriculum level, 3 have moved from well below to towards and the remaining students have maintained towards.	Clear expectations in each classroom of 'what good writers do' Clear yearly plan for curriculum delivery in both the junior and senior schools. Focus students identified early and tracked across the year. Teaching as inquiry used at syndicate meetings to discuss progress and improve teaching approaches for these students. Teachers are able to tell the story of each focus learner and what is in place for them or needs to be put in place for them. RTLit referrals and support for a range of students and groups. Good quality testing and	An increase in our roll and a larger number of the new students joining us who were below or well below expectations. We have identified poor attendance linked to under achievement and improving attendance for individuals, groups and overall is a priority goal for 2024. We have seen big improvements from the use of BSLA in years 1-3 - at the end of 2023 83% of BSLA students 36/44 were at or beyond their expected curriculum level.	Structured literacy will be implemented school-wide in 2024 using BSLA 1-3 and The Code 4-6 as a priority from early term 1 2024. A BSLA support teacher has been employed to work with Tier 2 students across the school and all Tier 3 students will be referred to RTLit. 2 teacher aides are now BSLA trained. Better use of assessment and use of HERO goals will be a priority early in 2024.

Statement of Variance
Progress Towards Targets

		moderation across the school with the support of the RTLit Implementation of BSLA in the junior school. Disruption to learning due to covid- writing needing to be taught and whānau possibly finding this harder to support- loss of momentum in learning therefore.		

Annual Achievement Targets
Annual Objective 2.2 Prioritise high levels of achievement for all by removing barriers to learning and ensuring that every learner gains solid foundation skills, including language, literacy and numeracy.

Annual Target/Goal:

- Overall 90% of our students will be achieving at or above their curriculum level outlined in the New Zealand Curriculum in Reading by December 2023.
- A control group of 9 students and boys in particular across the school will make accelerated progress with the aim of achieving their expected curriculum level or beyond.

Actions	**What did we achieve?** *What were the outcomes of our actions?* *What impact did our actions have?*	**Evidence** *These are the sources of information the board used to determine those outcomes.*	**Reasons for any differences (variances) between the target and the outcomes** *Think about both where you have exceeded your targets or not yet met them.*	**Planning for next year – where to next?** *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.*
Use and analyse our assessment data- observation survey, running records and Star data Use scale scores to check students are achieving within their expected curriculum levels	An analysis of school-wide **reading** data showed that overall 72 % of our students (94/130) were achieving within or beyond their expected curriculum level. Out of 130 students, 67 were at their expected curriculum level and	Clear yearly plan for curriculum delivery in both the junior and senior schools. Focus students identified early and tracked across the year.	Increase in our roll and a larger number of the new students joining us who were below or well below expectations. We have identified poor	Structured literacy will be implemented school-wide in 2024 using BSLA 1-3 and The Code 4-6 as a priority from early term 1 2024. A BSLA support

Statement of Variance
Progress Towards Targets

Identify focus learners who we may need to accelerate Engage in professional learning focussing on teaching as inquiry to adapt our practice Encourage assessment for learning capabilities to build learner agency Monitor and track focus learner's progress each term Collect and use learner voice to monitor learner agency Use Hero to build partnerships for learning so parents/whanau are involved in their child's learning	27 were beyond. 23 students were working towards their expected curriculum level and 10 well below. Overall girls achieved much higher at 80% (55/65) at or beyond, boys 71% (46/65) and Māori achievement was 65% (35/54) From the control group of 9 students: 3 students made accelerated progress and are now at their expected curriculum level, 5 are working towards their expected level. Boy's reading continues to be a focus area for 2024.	Teaching as inquiry used at syndicate meetings to discuss progress and improve teaching approaches for these students. Teachers are able to tell the story of each focus learner and what is in place for them or needs to be put in place for them. RTLit referrals and support for a range of students and groups. Good quality testing across the school with the support of the RTLit Implementation of BSLA in the junior school.	attendance linked to under achievement and improving attendance for individuals, groups and overall is a priority goal for 2024. We have seen big improvements from the use of BSLA in years 1-3 - at the end of 2023 83% of BSLA students 36/44 were at or beyond their expected curriculum level. Structured literacy will be implemented school-wide in 2024 using BSLA and The Code.	teacher has been employed to work with Tier 2 students across the school and all Tier 3 students will be referred to RTLit. 2 teacher aides are now BSLA trained. Better use of assessment and use of HERO goals will be a priority early in 2024.

Statement of Variance
Progress Towards Targets