KAIPARA COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	26
Principal:	Cindy Sullivan
School Address:	36 Rautawhiri Road, Helensville
School Postal Address:	36 Rautawhiri Road, Helensville 0800
School Phone:	09 420 8640
School Email:	csullivan@kaipara.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Rochelle Gillespie	Presiding Member	Elected	Jul-25
Cindy Sullivan	Principal	Appointed	Current
Nicola Keen-Biggelaar	Parent Rep	Elected	Jul-25
Wiki Ratima	Parent Rep	Elected	Jul-25
Jono Curran	Parent Rep	Elected	Jul-25
Michael Rowe	Parent Rep	Elected	Jul-25
Lara-Jane Heta	Parent Rep	Elected	Jul-25
Jack Hone McKinney-Ryder	Parent Rep	Elected	Jul-25
Christine MacKay	Parent Rep	Co-opted	Jul-25
Jo Mears	Staff Member	Elected	Jul-25
Harper Heta	Student Member	Elected	Dec-24
Harrison McCarthy	Student Member	Elected	Sep-23

Accountant / Service Provider:
Canterbury Education Services
Unit 10, 18 Moselle Ave, Auckland 0610

KAIPARA COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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Kaipara College

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Jack Hone McKinney Ryder	Cindy Sullivan
Full Name of Presiding Member	Full Name of Principal
Signed by: JHRyder 3711B5CF5443434...	Signed by: Cindy Sullivan BED910D8C02C4A6...
Signature of Presiding Member	Signature of Principal
30 August 2024	28 August 2024
Date:	Date:

Kaipara College
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	11,735,503	10,244,365	10,618,014
Locally Raised Funds	3	579,891	362,569	283,111
Interest		75,585	15,000	10,846
Total Revenue		12,390,979	10,621,934	10,911,971
Expense				
Locally Raised Funds	3	337,317	273,855	229,925
Learning Resources	4	8,692,732	7,920,614	7,846,935
Administration	5	567,158	598,528	591,389
Interest		6,630	6,800	6,877
Property	6	2,715,426	1,858,562	1,876,868
Loss on Disposal of Property, Plant and Equipment		1,146	-	1,823
Total Expense		12,320,409	10,658,359	10,553,817
Net Surplus / (Deficit) for the year		70,570	(36,425)	358,154
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		70,570	(36,425)	358,154

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

Kaipara College
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		1,365,417	1,365,417	964,513
Total comprehensive revenue and expense for the year		70,570	(36,425)	358,154
Contribution - Furniture and Equipment Grant		738,034	-	42,750
Equity at 31 December		2,174,021	1,328,992	1,365,417
Accumulated comprehensive revenue and expense		2,174,021	1,328,992	1,365,417
Equity at 31 December		2,174,021	1,328,992	1,365,417

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.

Kaipara College
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	1,234,362	1,755,874	1,301,340
Accounts Receivable	8	608,312	527,140	598,065
GST Receivable		21,232	(48,606)	-
Prepayments		48,243	13,828	13,828
Investments	9	1,250,000	-	-
Funds Receivable for Capital Works Projects	17	140,804	-	202,596
		3,302,953	2,248,236	2,115,829
Current Liabilities				
GST Payable		-	-	48,606
Accounts Payable	11	718,303	626,656	626,656
Borrowings	12	25,558	14,696	-
Revenue Received in Advance	13	188,399	60,146	60,146
Provision for Cyclical Maintenance	14	82,310	117,843	19,057
Finance Lease Liability	15	34,624	32,204	31,770
Funds held in Trust	16	89,743	39,763	39,763
Funds held for Capital Works Projects	17	74,053	208,423	8,422
		1,212,990	1,099,731	834,420
Working Capital Surplus/(Deficit)		2,089,963	1,148,505	1,281,409
Non-current Assets				
Property, Plant and Equipment	10	868,438	762,244	648,758
Capital Work in Progress		-	11,248	-
		868,438	773,492	648,758
Non-current Liabilities				
Borrowings	12	89,454	117,568	-
Provision for Cyclical Maintenance	14	663,155	444,733	520,177
Finance Lease Liability	15	31,769	30,704	44,572
		784,378	593,005	564,749
Net Assets		2,174,021	1,328,992	1,365,417
Equity		2,174,021	1,328,992	1,365,417

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

Kaipara College
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		2,859,400	2,956,882	3,018,836
Locally Raised Funds		570,333	270,723	237,657
International Students		135,248	100,046	53,654
Goods and Services Tax (net)		(69,838)	103,864	103,864
Payments to Employees		(1,282,432)	(1,407,803)	(1,373,740)
Payments to Suppliers		(1,715,551)	(1,597,295)	(1,496,278)
Interest Paid		(6,630)	(9,343)	(6,877)
Interest Received		53,392	15,150	10,996
Net cash from/(to) Operating Activities		543,922	432,224	548,112
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(355,543)	(119,438)	(86,380)
Purchase of Investments		(1,250,000)	-	-
Proceeds from Sale of Investments		-	-	400,504
Net cash from/(to) Investing Activities		(1,605,543)	(119,438)	314,124
Cash flows from Financing Activities				
Furniture and Equipment Grant		738,034	-	42,750
Finance Lease Payments		(35,807)	(31,770)	(37,037)
Loans Received		115,012	132,264	-
Funds Administered on Behalf of Other Parties		177,403	402,596	(138,023)
Net cash from/(to) Financing Activities		994,642	503,090	(132,310)
Net increase/(decrease) in cash and cash equivalents		(66,978)	815,876	729,926
Cash and cash equivalents at the beginning of the year	7	1,301,340	939,998	571,413
Cash and cash equivalents at the end of the year	7	1,234,362	1,755,874	1,301,340

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.

Kaipara College
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

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

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 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 expense threshold of $30 million per year. All relevant reduced disclosure concessions have been taken.

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

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

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

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

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

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

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments.Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

d) 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.

e) 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.

f) 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.

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building improvements	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

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

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

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

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

m) Revenue Received in Advance
Revenue received in advance relates to fees received from international students and income received for student trips 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 are earned.

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

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

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

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

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

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

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

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

q) 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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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

s) 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.

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

u) 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	2,558,513	2,532,953	2,763,410
Teachers' Salaries Grants	7,170,789	6,248,097	6,310,785
Use of Land and Buildings Grants	1,774,119	1,223,451	1,275,889
Other Government Grants	232,082	239,864	267,930
	11,735,503	10,244,365	10,618,014

The school has opted in to the donations scheme for this year. Total amount received was $124,837.

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	9,865	-	31
Curriculum related Activities - Purchase of goods and services	14,610	13,367	2,750
Fees for Extra Curricular Activities	278,490	145,395	164,289
Trading	112,065	91,800	75,737
Fundraising & Community Grants	69,031	65,615	40,304
International Student Fees	95,830	46,392	-
	579,891	362,569	283,111
Expense			
Extra Curricular Activities Costs	296,973	228,101	214,073
Trading	7,687	19,044	13,019
Fundraising and Community Grant Costs	4,000	-	1,043
International Student - Student Recruitment	23,197	20,000	758
International Student - Employee Benefits - Salaries	153	2,000	-
International Student - Other Expenses	5,307	4,710	1,032
	337,317	273,855	229,925
Surplus/ (Deficit) for the year Locally Raised Funds	242,574	88,714	53,186

During the year the Director for International students visited Japan at a cost of $7,846, which was funded by the school. This was to maintain relationships with existing agents and development relationships with new agents in Japan, The school is receiving international students in 2024 because of this visit.

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Curricular	598,389	614,263	600,869
Information and Communication Technology	117,935	119,800	113,049
Library Resources	2,162	2,800	1,441
Employee Benefits - Salaries	7,780,328	6,992,201	6,940,302
Staff Development	33,343	31,550	30,799
Depreciation	160,575	160,000	160,475
	8,692,732	7,920,614	7,846,935

5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fees	12,060	12,060	11,700
Board Fees	3,845	6,000	4,450
Board Expenses	4,996	7,500	9,833
Communication	12,612	16,000	12,976
Consumables	(7,897)	(1,500)	(13,478)
Operating Leases	391	-	-
Other	34,334	32,134	27,516
Employee Benefits - Salaries	461,253	480,154	495,283
Insurance	18,168	18,398	15,327
Service Providers, Contractors and Consultancy	27,396	27,782	27,782
	567,158	598,528	591,389

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	152,666	159,590	142,677
Cyclical Maintenance	206,231	20,500	57,156
Grounds	39,783	47,500	45,235
Heat, Light and Water	152,161	123,000	94,738
Rates	61	126	123
Repairs and Maintenance	125,004	92,700	75,704
Use of Land and Buildings	1,774,119	1,223,451	1,275,889
Security	7,530	8,000	5,181
Employee Benefits - Salaries	257,871	183,695	180,165
	2,715,426	1,858,562	1,876,868

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	1,234,362	1,655,874	1,201,340
Short-term Bank Deposits	-	100,000	100,000
Cash and cash equivalents for Statement of Cash Flows	1,234,362	1,755,874	1,301,340

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

Of the $1,234,362 Cash and Cash Equivalents, $74,053 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.

An overdraft facility of $50,000 was available but not utilised at balance date (2022: $50,000, not utilised).

8. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Receivables	16,667	14,104	14,104
Interest Receivable	22,748	555	555
Banking Staffing Underuse	-	-	70,925
Teacher Salaries Grant Receivable	568,897	512,481	512,481
	608,312	527,140	598,065
Receivables from Exchange Transactions	39,415	14,659	14,659
Receivables from Non-Exchange Transactions	568,897	512,481	583,406
	608,312	527,140	598,065

9. Investments

The School's investment activities are classified as follows:

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Asset			
Short-term Bank Deposits	1,250,000	-	-
Total Investments	1,250,000	-	-

10. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV)** $
Building Improvements	224,675	-	-	-	(7,792)	**216,883**
Furniture and Equipment	235,157	272,617	-	-	(54,296)	**453,478**
Information and Communication Technology	101,524	27,244	(1,126)	-	(51,399)	**76,242**
Motor Vehicles	5,237	51,122	-	-	(8,646)	**47,714**
Leased Assets	69,786	25,855	-	-	(36,327)	**59,315**
Library Resources	12,379	4,560	(17)	-	(2,115)	**14,806**
Balance at 31 December	648,758	381,398	(1,143)	-	(160,575)	**868,438**

The net carrying value of ICT held under a finance lease is $59,315 (2022: $69,786)

Restrictions

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

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	$	$	$	$	$	$
Building Improvements	328,554	(111,671)	**216,883**	328,554	(103,879)	**224,675**
Furniture and Equipment	1,388,576	(935,098)	**453,478**	1,118,441	(883,284)	**235,157**
Information and Communication Technology	553,757	(477,515)	**76,242**	560,880	(459,356)	**101,524**
Motor Vehicles	96,016	(48,302)	**47,714**	88,585	(83,348)	**5,237**
Leased Assets	128,464	(69,149)	**59,315**	127,075	(57,289)	**69,786**
Library Resources	49,832	(35,026)	**14,806**	45,334	(32,955)	**12,379**
Balance at 31 December	2,545,199	(1,676,761)	**868,438**	2,268,869	(1,620,111)	**648,758**

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Creditors	66,083	75,061	75,061
Accruals	12,060	14,235	14,235
Banking Staffing Overuse	15,704	-	-
Employee Entitlements - Salaries	568,896	512,481	512,481
Employee Entitlements - Leave Accrual	55,560	24,879	24,879
	718,303	626,656	626,656
Payables for Exchange Transactions	718,303	626,656	626,656
	718,303	626,656	626,656

The carrying value of payables approximates their fair value.

12. Borrowings

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Loans due in one year	25,558	14,696	-
Loans due after one year	89,454	117,568	-
	115,012	132,264	-

The school has borrowings at 31 December 2023 of $115,012 (31 December 2022 $nil). This loan is from the EEC Authority for the purpose of Lighting. The loan is unsecured, interest is 0.00% per annum and the loan is payable in equal quarterly instalments of $7,348.

13. Revenue Received in Advance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
International Student Fees in Advance	93,072	53,654	53,654
Other revenue in Advance	95,327	6,492	6,492
	188,399	60,146	60,146

14. Provision for Cyclical Maintenance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Provision at the Start of the Year	539,234	539,234	497,192
Increase to the Provision During the Year	206,231	23,342	57,156
Use of the Provision During the Year	-	-	(15,114)
Provision at the End of the Year	745,465	562,576	539,234
Cyclical Maintenance - Current	82,310	117,843	19,057
Cyclical Maintenance - Non current	663,155	444,733	520,177
	745,465	562,576	539,234

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

15. Finance Lease Liability

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
No Later than One Year	39,142	35,704	37,269
Later than One Year and no Later than Five Years	33,690	32,704	48,411
Future Finance Charges	(6,439)	(5,500)	(9,338)
	66,393	62,908	76,342
Represented by			
Finance lease liability - Current	34,624	32,204	31,770
Finance lease liability - Non current	31,769	30,704	44,572
	66,393	62,908	76,342

16. Funds held in Trust

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	89,743	39,763	39,763
	89,743	39,763	39,763

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

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

2023	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Music Roof & Hall Windows	(18,004)	-	(13,780)	-	(31,784)
Boiler Replacement	(92,730)	-	-	-	(92,730)
Innovative Technology & Arts Centre	(10,451)	80,053	(5,053)	-	64,549
Temporary Cooking Room	8,422	-	(10,895)	-	(2,473)
Shade Structure Blocks P, O & L	(75,389)	40,000	(32,968)	68,357	-
Hort Block Asbestos Remedy	(6,022)	-	-	6,022	-
AMS Combined Gym	-	49,237	(39,733)	-	9,504
A: Acoustic Works to the Hall	-	-	(13,817)	-	(13,817)
Totals	(194,174)	169,290	(116,246)	74,379	(66,751)

Represented by:

Funds Held on Behalf of the Ministry of Education	74,053
Funds Receivable from the Ministry of Education	(140,804)

2022	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Music Roof & Hall Windows	(9,054)	-	(8,950)	-	(18,004)
Boiler Replacement	(45,996)	-	(46,734)	-	(92,730)
Innovative Technology & Arts Centre	(10,099)	205	(557)	-	(10,451)
Library Box Gutter	310	-	(310)	-	-
LSC Building	(416)	-	-	416	-
Temporary Cooking Room	(168,370)	296,000	(119,208)	-	8,422
Shade Structure Blocks P, O & L	38,638	-	(114,027)	-	(75,389)
Hort Block Asbestos Remedy	(6,022)	-	-	-	(6,022)
Totals	(201,009)	296,205	(289,786)	416	(194,174)

Represented by:

Funds Held on Behalf of the Ministry of Education	8,422
Funds Receivable from the Ministry of Education	(202,596)

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm’s length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm’s length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

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

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	3,845	4,450
Leadership Team		
Remuneration	800,169	761,113
Full-time equivalent members	6	6
Total key management personnel remuneration	804,014	765,563

There are 10 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has a Property committee (2 members) however no separate meetings were held. 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	180-190	180-190
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-

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	11.00	12.00
110 -120	17.00	3.00
120 -130	5.00	2.00
130 - 140	1.00	0.00
	34.00	17.00

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

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets 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.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of $503,350 (2022:$45,522) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	$	$	$
Temporary Cooking Room	370,000	335,474	34,526
AMS Combined Gym	492,374	39,733	452,641
A: Acoustic Works to the Hall	30,000	13,817	16,183
Total	**892,374**	**389,024**	**503,350**

22. Financial Instruments

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

Financial assets measured at amortised cost	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Cash and Cash Equivalents	1,234,362	1,755,874	1,301,340
Receivables	608,312	527,140	598,065
Investments - Term Deposits	1,250,000	-	-
Total financial assets measured at amortised cost	3,092,674	2,283,014	1,899,405
Financial liabilities measured at amortised cost			
Payables	718,303	626,656	626,656
Borrowings - Loans	115,012	132,264	-
Finance Leases	66,393	62,908	76,342
Total financial liabilities measured at amortised cost	899,708	821,828	702,998

23. Events After Balance Date

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

Independent Auditor's Report

RSM Hayes Audit

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To the readers of Kaipara College's Financial statements For the year ended 31 December 2023

The Auditor-General is the auditor of Kaipara College (the School). The Auditor-General has appointed me, Jason Stinchcombe, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 2 September 2024. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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

Jason Stinchcombe
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Statement of variance: progress against targets

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

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

Strategic Goal 1: ***As per the strategic plan*** **Strengthen our relationships and connections within and across our community**				
Annual Target/Goal: ***As per the annual implementation plan*** **Annual Goal 1:** **Increase collaboration, consultation, and communication between Kaipara College key stakeholders (students, whānau, community, iwi, staff)**				
Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***What were the outcomes of our actions?*** ***What impact did our actions have?***	**Evidence** ***This is 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.***
Actions **IEMs** **Regular newsletter** **Social media posts** **Students out in the community or bringing community in:** **Tū Rangitira,** **student leaders,** **planting groups,** **sports,** **school production,** **art exhibition,** **excellence evening,** **field trips,** **CAP week,** **Ag day** **Rangitahi pathways** **Increased in-school teams, shared and distributed leadership**	Increased opportunities for community engagement with the community as outlined in the column on the LHS.	The number of engagement opportunities increased. The positive social media presence increased The number of community members or groups coming into the school to engage with the teaching and learning programme increased. Community feeling more informed	We did increase the number of engagement opportunities and engagements with the community. Always more work to do in this space, especially in relation to engaging with local iwi	Develop a way of measuring, e.g. survey, focus groups Continue with organic entry points eg Kapa Haka (including year 8s), keep including invitations to come in or be connected. Review and gather whānau voice about how we engage with them e.g. IEMs and fortnightly reporting, subject meetings Increase focus on the role of middle leadership in achieving school goals Clear on what behaviour expectations looks like Continue to celebrate success Measures: Teacher observation tool? Walk throughs More sessions with Edwin de Ronde about teaching teacher behaviour SLT are the team now to build

Strategic Goal 2:

As per the strategic plan **"Prioritise wellbeing for all, respecting, caring and accountable to ourselves and others to develop and strengthen a positive school culture**

Annual Target/Goal:

As per the annual implementation plan

Consistently implement Te WAKA o Kaipara (our behaviour management plan) so that teachers can teach effectively and students can learn effectively.

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***What were the outcomes of our actions?*** ***What impact did our actions have?***	**Evidence** ***This is 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.***
Actions **Te WAKA o Kaipara development and embedding** **PB4L refresh** **UDL PLD** **CSP PLD** Lead dean role Focus on expectations and success at briefings Reinforcing systems at briefings and assemblies SLT/deans meetings regularly Success celebration morning teas Excellence pins	Started to embed te WAKA o Kaipara Undertook a refresh for key staff on PB4L Carried out PLD on UDL and CSP (limited) Created a lead dean role Focused on expectations and celebrated successes at staff briefings and student assemblies SLT and deans met regularly Held some success celebration morning teas to celebrate student achievement.	The number of student behavioural incidents elevated to suspension decreased Increased feedback from HoFs to indicate a focus on positive behaviour	Limited PLD time did not allow for an in-depth focus on developing teacher capacity for CSP Limited time to amplify student celebration evenings and morning teas	Increase focus and time in PLD on CSP Increase focus on the role of middle leadership in achieving school goals Clear on what behaviour expectations looks like Continue to celebrate success Measures: Teacher observation tool? Walk throughs More sessions with Edwin de Ronde about teaching teacher behaviour SLT are a now high functioning team, next steps are to build the same in middle leaders: deans and HoFs

Strategic Goal 3:
Acknowledge our past, improve our present and nurture our future
Embed a high expectations, responsive curriculum that is inclusive of and responsive to all our learners so they reach their potential

Annual Target/Goal:
As per the annual implementation plan
Annual Goal 3:
Our Māori students will have the same achievement outcomes as our non-Māori students -that is equivalent or better than decile 7 schools for all students, so that we attain equity of outcomes for our Māori students.

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***What were the outcomes of our actions?*** ***What impact did our actions have?***	**Evidence** ***This is 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.***
Actions **CSP** **UDL** **NCEA change and curriculum refresh** **Tui Tuia partnership** **Data to track achievement** **Whanau time for evaluation of progress, goal setting and tracking achievement** **Te Waka o Kaipara**	We did not achieve our target for our Māori students despite the actions we took.	NCEA results	Not enough action taken soon enough	Develop understanding of what mana orite mo te Mātauranga Māori means for KC (students, teachers, whānau) Conscious inclusion of MM in our curriculum Audit of current curriculum and pedagogies in relation to -local stories/issues -csp -udl Make improving Māori achievement a priority Begin support, tracking and restorative and preventative action more quickly Follow up on non-achievement more quickly, involve whānau Increase support resources, e.g. employ a kaiāwhina Develop and implement an accelerate learning programme designed to accelerate the learning of our Māori students Amplify role and agency of the middle leadership to achieve this goal

Strategic Goal 4:
As per the strategic plan
All students reach their potential through high expectations and inclusive educations

Annual Target/Goal:
As per the annual implementation plan
Annual Goal 4:
Improve Y9-Y11 literacy and numeracy achievement so that all our students achieve the NCEA literacy and numeracy co-requisite.

Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** *What were the outcomes of our actions?* *What impact did our actions have?*	**Evidence** *This is 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.*
Actions **CSP** **UDL** **Tui Tuia partnership to focus on literacy** **Literacy and numeracy PLD through the year**	Raised literacy results in Y9 and Y10	Asstle data indicates we are making progress and making improvements in students' literacy levels. This was observed towards the end of 2023 and continues in 2024.	Teachers received PLD for use of literacy strategies across the curriculum	Teach to test (lots) Postpone sitting of the exam until 2024 so students are ready. Teach students how to sit the exam (digital platform) Continue with PLD on teaching literacy across the curriculum.

School Kaipara College

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of $21,127.13 (excluding GST). The funding was spent on our schools Sports Coordinators wages. The number of students participating in organised sport increased from 36% to 46% of the school roll.

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?	A primary objective of the Kaipara College board is to ensure that the school is a physically and emotionally safe place for all students and staff, as required by the Education and Training Act 2020 (s. 127) and in support of the Statement of National Education and Learning Priorities (NELP: Priority 1). The board regularly reviews (through the self-review and Board Assurances policies and processes) how well it implements key legislative and regulatory requirements, including those related to health, safety, and welfare, and takes steps to address any gaps in implementation. The board (including the Principal) under section 36 of the Health and Safety at Work Act 2015, does what is reasonably practicable to ensure the health and safety of workers, and work to eliminate or minimise health and safety risks. At Kaipara College, we acknowledge our shared responsibility for health, safety, and welfare, and promote school-wide engagement in related policies and procedures. Officers (e.g. health and safety officers) at the school are encouraged to proactively undertake due diligence to ensure health and safety is prioritised by the board.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We ensure all positions are advertised in a way free of bias. We assess applicants on the basis of their skills, experience, qualifications, and aptitude and select the person most suited to the position as a result.
How do you practise impartial selection of suitably qualified persons for appointment?	We have a clear job description for each role and match the qualifications required for the position with the qualifications of the applicants. All advertisements and appointments are free of bias. We ensure we have diversity in the interview and selection processes.

How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	We recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups, e.g. allowing our Māori Head of Faculty extra time in the week to liaise and communicate with whānau We ensure that employment and personnel practices are fair and free of any bias.
How have you enhanced the abilities of individual employees?	Individual employees set professional goals as part of their professional growth cycle. They are able to attend appropriate professional learning opportunities both inside and outside the school. Staff in the school are supported by their peers and leaders to identify areas for growth which can become professional goals.
How are you recognising the employment requirements of women?	All advertisements and appointments are free of gender bias. We ensure we have diverse interview and selection processes. We ensure we have diversity in the interview and selection processes.
How are you recognising the employment requirements of persons with disabilities?	All advertisements are free of disability bias. We ensure we have diversity in the interview and selection processes.

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?		Not currently
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?		Not currently

As of 31st December 2023, the Kaipara College Board has ensured the fair and proper treatment of its employees in all aspects of employment by:

· Confirming that policies and procedures relating to personnel have been reviewed
· Confirming that it meets the requirements identified as best practice
· Confirming that at all times it aims to be a good employer complying with the conditions stated in all employee contracts
· Confirming that all employees are treated fairly according to the skill, abilities and qualifications they bring without bias
· Confirming that it meets all its Equal Employment Opportunity requirements

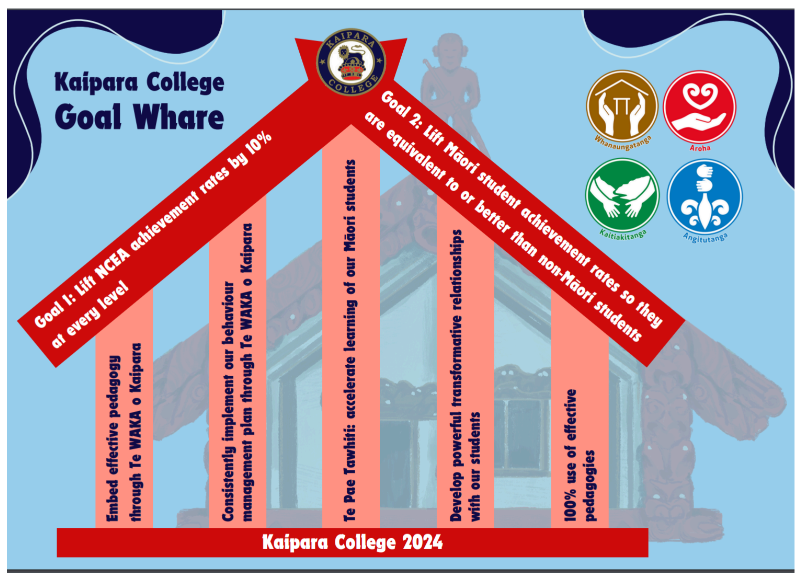
Signed by Principal C. Su____________________________

1/5/24

What does our kura do to advance Te Tiriti o Waitangi?

Our school goals are focused around improving Māori student achievement, our whole professional learning is focused around culturally sustaining pedagogy and Mātauranga Māori, we have changed our school values system to reflect WAKA values (Whānaungtanga, Aroha, Kaitiakitanga, Angitutanga), and at the strategic planning level, our strategic plan addresses inequities in Mātauranga Māori and Māori student achievement. We took our staff to one of our local marae for a Teacher Only Day this year, and we were invited and attended the opening of a whare tupuna at another local marae recently. We have and continue to explore local Māori stories through connecting with local iwi through our Kāhui Ako, we continue to connect with the local overarching Māori governance group Nga Maunga Whakahii and we base our curriculum around local stories, issues, and environment, incorporating Mātauranga Māori concepts and values.

Our Māori student leadership group Tū Rangitira run a successful te reo Māori advancement programme for our staff and students. Our behaviour management plan and processes are based in restorative practices, PB4L but adapted to reflect Māoritanga and our WAKA values (eg WAKA chats - positive chats when students are noticed living our values, and supportive WAKA chats when students need support to get back on the WAKA). Our whole school (staff and students) are expected to be on "Te WAKA o Kaipara". Staff use the values to co-construct a code of conduct based on our WAKA values, and support students to do the same.



The student WAKA expectations are displayed in every room. Our school goal whare is co-constructed with staff and responsive to pressing priorities, e.g. Māori student achievement, and is displayed prominently in all teacher work spaces and referred to often. Our whole staff PLD is focused around and connected to our annual goals which focus on Māori student achievement.

Our annual plan 2024 specifies "Our targets and actions give effect to Te Tiriti o Waitangi by focusing on equity of outcomes for our Māori learners, through ensuring teachers effectively use inclusive learning design and culturally sustaining pedagogy, as well as focusing on transformative relationships."

Our teachers are expected and supported to form transformative relationships with our students in whānau time and teaching time based on the following: express care, challenge growth, provide support, share power and expand possibilities.

Our teachers carefully track the achievement of all our NCEA students throughout the year. Teachers select "line of sight" students who need extra support to achieve success and work with them throughout the year, supporting the students and tracking their progress. Many of these students are our Māori students.