



# ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

## **School Directory**

<b>Ministry Number:</b>	<b>6939</b>
<b>Principal:</b>	Alison Spence
<b>School Address:</b>	3 Kohia Terrace, Epsom, Auckland 1023
<b>School Postal Address:</b>	3 Kohia Terrace, Epsom, Auckland 1023
<b>School Phone:</b>	09 6304525
<b>School Email:</b>	office@kts.school.nz
<b>Accountant / Service Provider:</b>	Canterbury Education Services (CES)

# Kohia Terrace School

## Members of the Board

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires</b>
Kathleen Mistry	Presiding Member	Re-elected Sept 2022	June 2025
Alison Spence	Principal	Ex officio	
Paul Kelly	Deputy Presiding Member	Re-elected Sept 2022	Resigned Dec 2023
Willie Rickards	Parent Representative	Elected Sept 2022	June 2025
Michelle Banfield	Parent Representative	Elected Sept 2022	June 2025
Bharat Choudhary	Parent Representative	Elected Sept 2022	Resigned May 2023
Tarrisa Sun	Parent Representative	Elected Sept 2022	Resigned Aug 2023
John Holmes	Parent Representative	Selected 2023	June 2025
Dal Jandu	Parent Representative	Co-Opted 2023	June 2025
Martin Zhang	Parent Representative	Co-Opted 2023	June 2025
Rachel Ogivly	Staff Representative	Elected Sept 2022	Resigned Dec 2023

# KOHIA TERRACE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Kohia Terrace School

## Statement of Responsibility

For the year ended 31 December 2023

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

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

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

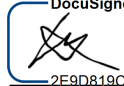
The School's 2023 financial statements are authorised for issue by the Board.

Kathleen Mistry

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Full Name of Presiding Member

DocuSigned by:

  
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Signature of Presiding Member

30 May 2024

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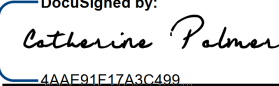
Date:

Catherine Palmer

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Full Name of Principal (Acting)

DocuSigned by:

  
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Signature of Principal (Acting)

30 May 2024

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Date:

# Kohia Terrace School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	3,732,365	3,691,541	3,745,786
Locally Raised Funds	3	674,516	572,259	587,058
Interest		32,167	7,000	12,804
<b>Total Revenue</b>		<b>4,439,048</b>	<b>4,270,800</b>	<b>4,345,648</b>
<b>Expense</b>				
Locally Raised Funds	3	339,228	247,670	285,574
Learning Resources	4	2,788,562	2,395,779	2,614,797
Administration	5	251,362	210,117	239,957
Interest		2,808	3,116	3,261
Property	6	1,058,810	1,404,227	1,135,714
<b>Total Expense</b>		<b>4,440,770</b>	<b>4,260,909</b>	<b>4,279,303</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(1,722)</b>	<b>9,891</b>	<b>66,345</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(1,722)</b>	<b>9,891</b>	<b>66,345</b>

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

# Kohia Terrace School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		955,161	955,159	872,412
Total comprehensive revenue and expense for the year		(1,722)	9,891	66,345
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		1,032	-	16,404
<b>Equity at 31 December</b>		954,471	965,050	955,161
Accumulated comprehensive revenue and expense		954,471	965,050	955,161
<b>Equity at 31 December</b>		954,471	965,050	955,161

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.

# Kohia Terrace School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	221,871	212,083	370,673
Accounts Receivable	8	205,921	194,926	194,926
Prepayments		43,307	21,510	21,510
Inventories	9	1,650	1,848	1,848
Investments	10	476,914	560,523	560,523
Funds Receivable for Capital Works Projects	16	107,107	-	-
		1,056,770	990,890	1,149,480
<b>Current Liabilities</b>				
GST Payable		415	(13,539)	(13,539)
Accounts Payable	12	265,757	266,868	273,675
Revenue Received in Advance	13	120,895	88,435	88,435
Provision for Cyclical Maintenance	14	17,588	19,241	16,642
Finance Lease Liability	15	15,340	16,019	17,422
Funds held for Capital Works Projects	16	-	-	188,341
		419,995	377,024	570,976
<b>Working Capital Surplus/(Deficit)</b>		636,775	613,866	578,504
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	434,608	457,925	456,875
		434,608	457,925	456,875
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	104,195	66,034	66,143
Finance Lease Liability	15	12,717	40,707	14,075
		116,912	106,741	80,218
<b>Net Assets</b>		954,471	965,050	955,161
<b>Equity</b>		954,471	965,050	955,161

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

# Kohia Terrace School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		806,801	722,225	793,817
Locally Raised Funds		608,290	590,557	505,379
International Students		97,304	83,587	96,833
Goods and Services Tax (net)		13,954	(13,110)	(13,110)
Payments to Employees		(624,906)	(455,349)	(493,454)
Payments to Suppliers		(725,692)	(598,239)	(639,171)
Interest Paid		(2,808)	(3,116)	(3,261)
Interest Received		26,795	2,998	35,315
Net cash from/(to) Operating Activities		199,738	329,553	282,348
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(118,369)	(264,132)	(151,329)
Purchase of Investments		-	(106,927)	(106,927)
Proceeds from Sale of Investments		83,609	-	
Net cash from/(to) Investing Activities		(34,760)	(371,059)	(258,256)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,032	-	16,404
Finance Lease Payments		(19,364)	25,542	(18,409)
Funds Administered on Behalf of Other Parties		(295,448)	-	313,401
Net cash from/(to) Financing Activities		(313,780)	25,542	311,396
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(148,802)</b>	<b>(15,964)</b>	<b>335,488</b>
Cash and cash equivalents at the beginning of the year	7	370,673	228,047	35,185
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>221,871</b>	<b>212,083</b>	<b>370,673</b>

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

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



# Kohia Terrace School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 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 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.

**Recognition of grants**

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

**c) Revenue Recognition****Government Grants**

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

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

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

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

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

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

**Other Grants where conditions exist**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Finance Lease Payments**

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

**e) Cash and Cash Equivalents**

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

**f) Accounts Receivable**

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

**g) Inventories**

Inventories are consumable items held for sale and are comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

**h) Investments**

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

**i) Property, Plant and Equipment**

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

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

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to 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	50 years
Furniture and equipment	10 years
Information and communication technology	3 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.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.

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

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

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

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

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

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

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

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

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

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

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

Revenue received in advance relates to fees received from international students and grants received from Ministry of Education 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.

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 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.

#### **o) Provision for Cyclical Maintenance**

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

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

The 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.

#### **p) Financial Instruments**

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**r) Budget Figures**

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

**s) 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	822,753	647,151	793,817
Teachers' Salaries Grants	2,073,264	1,833,182	2,013,503
Use of Land and Buildings Grants	836,348	1,211,208	938,466
	<u>3,732,365</u>	<u>3,691,541</u>	<u>3,745,786</u>

The school has not opted in to the donations scheme for this year.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	137,779	144,540	133,375
Fees for Extra Curricular Activities	332,311	282,882	306,716
Trading	27,589	22,300	15,667
Fundraising & Community Grants	52,030	32,800	45,224
Other Revenue	47,651	6,150	15,025
International Student Fees	77,156	83,587	71,051
	<u>674,516</u>	<u>572,259</u>	<u>587,058</u>
<b>Expense</b>			
Extra Curricular Activities Costs	307,021	232,882	257,888
Trading	3,373	1,800	2,569
Fundraising and Community Grant Costs	10,447	5,000	11,977
Other Locally Raised Funds Expenditure	13,002	-	5,760
International Student - Student Recruitment	5,385	7,988	7,380
	<u>339,228</u>	<u>247,670</u>	<u>285,574</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>335,288</u>	<u>324,589</u>	<u>301,484</u>

During the year, the School hosted 6 International students (2022:6)

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	88,712	87,361	106,707
Equipment Repairs	59	1,000	150
Information and Communication Technology	9,712	12,000	12,503
Library Resources	10,152	4,025	5,854
Employee Benefits - Salaries	2,535,966	2,144,993	2,335,377
Staff Development	20,589	28,400	28,335
Depreciation	123,372	118,000	125,871
	<u>2,788,562</u>	<u>2,395,779</u>	<u>2,614,797</u>

**5. Administration**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fees	7,310	7,530	7,530
Board Fees	1,265	3,240	1,730
Board Expenses	895	1,720	4,761
Communication	6,024	6,600	6,932
Consumables	25,999	25,334	25,174
Leases - Operating	5,688	4,753	6,021
Other	29,805	27,279	23,478
Employee Benefits - Salaries	151,877	111,538	149,075
Insurance	9,276	8,900	3,488
Service Providers, Contractors and Consultancy	13,223	13,223	11,768
	<b>251,362</b>	<b>210,117</b>	<b>239,957</b>

**6. Property**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	57,048	56,643	50,239
Cyclical Maintenance	38,998	19,132	19,406
Grounds	32,377	34,000	36,764
Heat, Light and Water	22,473	21,500	22,301
Repairs and Maintenance	37,074	29,744	36,692
Use of Land and Buildings	836,348	1,211,208	938,466
Employee Benefits - Salaries	34,492	32,000	31,846
	<b>1,058,810</b>	<b>1,404,227</b>	<b>1,135,714</b>

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**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	221,871	212,083	370,673
Cash and cash equivalents for Statement of Cash Flows	<b>221,871</b>	<b>212,083</b>	<b>370,673</b>

Of the \$221,871 Cash and Cash Equivalents, \$nil (2022: \$188,341) is held by the School on behalf of the Ministry of Education.

**8. Accounts Receivable**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	10,390	11,477	15,088
Receivables from the Ministry of Education	15,224	-	-
Interest Receivable	5,763	4,002	391
Teacher Salaries Grant Receivable	174,544	179,447	179,447
	<u>205,921</u>	<u>194,926</u>	<u>194,926</u>
Receivables from Exchange Transactions	16,153	15,479	15,479
Receivables from Non-Exchange Transactions	189,768	179,447	179,447
	<u>205,921</u>	<u>194,926</u>	<u>194,926</u>

**9. Inventories**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
School Uniforms	1,650	1,848	1,848
	<u>1,650</u>	<u>1,848</u>	<u>1,848</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	476,914	560,523	560,523
	<u>476,914</u>	<u>560,523</u>	<u>560,523</u>
Total Investments			



**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	60,101	12,238	-	-	(1,883)	<b>70,456</b>
Furniture and Equipment	253,660	21,909	-	-	(53,331)	<b>222,238</b>
Information and Communication Technology	72,106	49,592	-	-	(44,838)	<b>76,860</b>
Leased Assets	28,510	15,924	-	-	(17,827)	<b>26,607</b>
Library Resources	42,499	7,817	(6,375)	-	(5,493)	<b>38,448</b>
<b>Balance at 31 December 2023</b>	<b>456,876</b>	<b>107,480</b>	<b>(6,375)</b>	<b>-</b>	<b>(123,372)</b>	<b>434,609</b>

The net carrying value of information & communication technology equipment held under a finance lease is \$26,607 (2022: \$28,510)

**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	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	75,588	(5,133)	<b>70,455</b>	63,350	(3,249)	<b>60,101</b>
Furniture and Equipment	715,993	(493,756)	<b>222,237</b>	694,084	(440,424)	<b>253,660</b>
Information and Communication Technology	363,986	(287,125)	<b>76,861</b>	314,394	(242,288)	<b>72,106</b>
Leased Assets	68,078	(41,471)	<b>26,607</b>	85,343	(56,833)	<b>28,510</b>
Library Resources	113,617	(75,169)	<b>38,448</b>	124,473	(81,975)	<b>42,498</b>
<b>Balance at 31 December 2023</b>	<b>1,337,262</b>	<b>(902,654)</b>	<b>434,608</b>	<b>1,281,644</b>	<b>(824,769)</b>	<b>456,875</b>

**12. Accounts Payable**

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	50,442	80,836	70,621
Accruals	13,922	6,585	14,115
Banking Staffing Overuse	20,008	-	6,808
Employee Entitlements - Salaries	174,544	179,447	179,447
Employee Entitlements - Leave Accrual	6,841	-	2,684
	<b>265,757</b>	<b>266,868</b>	<b>273,675</b>
Payables for Exchange Transactions	265,757	266,868	273,675
	<b>265,757</b>	<b>266,868</b>	<b>273,675</b>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Grants in Advance - Ministry of Education	6,080	-	-
International Student Fees in Advance	96,669	-	76,521
Other revenue in Advance	18,146	88,435	11,914
	<u>120,895</u>	<u>88,435</u>	<u>88,435</u>

**14. Provision for Cyclical Maintenance**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	82,785	83,325	70,151
Increase to the Provision During the Year	38,998	19,132	19,406
Use of the Provision During the Year	-	-	(6,772)
Provision at the End of the Year	<u>121,783</u>	<u>102,457</u>	<u>82,785</u>
Cyclical Maintenance - Current	17,588	19,241	16,642
Cyclical Maintenance - Non current	104,195	66,034	66,143
	<u>121,783</u>	<u>85,275</u>	<u>82,785</u>

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

**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:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	17,168	16,723	19,699
Later than One Year and no Later than Five Years	13,596	43,233	15,029
Future Finance Charges	(2,707)	(3,230)	(3,232)
	<u>28,057</u>	<u>56,726</u>	<u>31,497</u>
<b>Represented by</b>			
Finance lease liability - Current	15,340	16,019	17,422
Finance lease liability - Non current	12,717	40,707	14,075
	<u>28,057</u>	<u>56,726</u>	<u>31,497</u>

## 16. Funds Held for Capital Works Projects

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

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
MOE Stairs Project		188,341	-	(295,448)	-	(107,107)
Totals		188,341	-	(295,448)	-	(107,107)

### Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

(107,107)

	2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
MOE Stairs Project		(10,525)	369,292	(170,426)	-	188,341
MOE Combined Project		(114,535)	137,614	(23,079)	-	-
Totals		(125,060)	506,906	(193,505)	-	188,341

### Represented by:

Funds Held on Behalf of the Ministry of Education

188,341

Funds Receivable from the Ministry of Education

-

## 17. 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.

**18. Remuneration***Key management personnel compensation*

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

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i>		
Remuneration	1,265	1,730
<i>Leadership Team</i>		
Remuneration	406,321	445,490
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>407,586</u>	<u>447,220</u>

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

*Principal*

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100 - 110	3.00	3.00
110 - 120	5.00	1.00
	<u>8.00</u>	<u>4.00</u>

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

## 19. 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: \$188,341).

### 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.

## (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$nil (2022:\$188,341).

## 20. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	221,871	212,083	370,673
Receivables	205,921	194,926	194,926
Investments - Term Deposits	476,914	560,523	560,523
Total financial assets measured at amortised cost	904,706	967,532	1,126,122

### Financial liabilities measured at amortised cost

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Payables	265,757	266,868	273,675
Finance Leases	28,057	56,726	31,497
Total financial liabilities measured at amortised cost	293,814	323,594	305,172

## 21. Events After Balance Date

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

## 22. Comparatives

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



# Statement of Variance Reporting

School Name:	Kohia Terrace School	School Number:	6939
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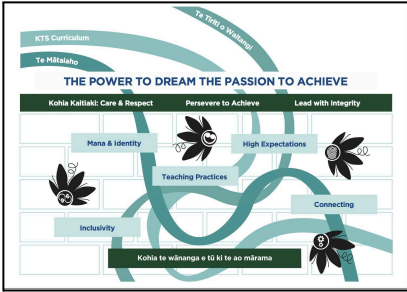
## LOCALISING OUR CURRICULUM

Strategic Aim:	Planning for an effective, relevant and inclusive local curriculum empowers all our ākonga to stand and face the world through equitable and excellent learning outcomes.
Annual Aim:	Strengthen staff understanding of Te Mātaiaho and begin consultation with students and our community
Target:	Collaboratively constructed quality practice indicators are evident in curriculum delivery
Baseline Data:	<div><div><div>Vision, values and learner competencies</div><div>Maths</div><div>Reading</div><div>Writing</div><div>Other learning areas and wider curriculum</div></div><div><div>2020</div><div>2021</div><div>2022</div><div>2023</div><div>2024</div><div>2025</div></div><div>Development of KTS Curriculum implementation guide</div></div>



# Tātaritanga raraunga



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>TOD unpacking the key concepts of Te Mātaiaho</p> <p>Reviewed the key pedagogies within Te Mātaiaho</p> <p>Developed the KTS curriculum framework after consulting with staff, whanau, and Board.</p> <p>Developed the five underpinning documents to guide staff planning of curriculum</p> <p>Developed a visual representation the KTS curriculum</p> <p>Held a community evening based on the key elements of the Maths curriculum</p> <p>Consulted with staff and community on our learner profiles for Years 3, 6 and 8</p> <p>Drafted a long term planning template</p> <p>Introduced a process for kaiako to tag their professional growth</p> <p>Reviewed our quality assurance document</p>	<p><b>Target achieved</b></p> <p>5 main practice indicators have been identified which will, in time, more explicitly drive curriculum delivery.</p> <ul style="list-style-type: none"> <li>*Mana and Identify</li> <li>*High Expectations</li> <li>*Inclusivity</li> <li>*Teaching Practice</li> <li>*Connecting</li> </ul> <p>Learner profiles for Yr 3, 6 and 8 have been completed</p> <p>Pictorial representation of the KTS curriculum developed</p> 	<p>MOE PLD funded facilitator was invaluable in scaffolding the steps we went through. We achieved more than we thought.</p> <p>Staff, Board, community input informed the various iterations</p> <p>All members of the leadership team took responsibility of different areas and led PLD with staff and community consultation</p> <p>Due to the election we did not get the Common Practice model detail we were expecting, or a finalised English and maths curriculum.</p>	<p>Consult with ākonga on the I can statements before finalising them</p> <p>Consider ways to report on progress and achievement of learner profiles</p> <p>Include the 5 drivers (Mana and Identify, High Expectations, Inclusivity, Teaching Practice and Connecting) for the delivery of curriculum in to the kaiako professional growth model for tracking</p> <p>Review our quality assurance check of planning</p> <p>Continue with community evenings and Board review on different aspects of the curriculum as they are confirmed</p> <p>Upskill kaiako on how to use and implement the MOE development Common Practice Model</p>
<b>Planning for next year:</b>			
<p>Use the learning profile for yr 3, Yr 6 and Yr 8 as the basis of our student coaching programme</p> <p>Implement the revised long term planning template for all theme planning</p> <p>Explicitly reference our 5 practice indicators (Mana &amp; Identify, High Expectations, Inclusivity, Connecting, Teaching Practice) with kaiako as we monitor curriculum delivery</p>			



# Tātaritanga raraunga

## QUALITY LITERACY PRACTICE

Strategic Aim:	Revitalised literacy practice, connected to Te Mātaiaho, ensures all students achieve equitable, and excellent, outcomes.																																																								
Annual Aim:	School wide quality practice in writing ensures all students are making expected progress																																																								
Target:	80% of students are achieving at or above their expected curriculum level in writing																																																								
Baseline Data:	<div>Writing achievement data (whole school), Nov 2022</div> <table><tr><th>Writing data by demographic</th><th>Well below</th><th>Below</th><th>At</th><th>Above</th><th>Well Above</th><th>Total at and above</th></tr><tr><td>All school (n=396)</td><td>7%</td><td>18%</td><td>66%</td><td>8%</td><td>1%</td><td>75%</td></tr><tr><td>Boys (n=197)</td><td>9%</td><td>19%</td><td>65%</td><td>6%</td><td>1%</td><td>72%</td></tr><tr><td>Girls (n=199)</td><td>4%</td><td>17%</td><td>67%</td><td>10%</td><td>2%</td><td>79%</td></tr><tr><td>Māori (n=11)</td><td>27%</td><td>9%</td><td>64%</td><td></td><td></td><td>64%</td></tr><tr><td>Pacific (n=27)</td><td>7%</td><td>26%</td><td>67%</td><td></td><td></td><td>67%</td></tr><tr><td>NZ European (n=100)</td><td>4%</td><td>16%</td><td>61%</td><td>16%</td><td>5%</td><td>80%</td></tr><tr><td>Asian (n=240)</td><td>7%</td><td>17.5%</td><td>67.5%</td><td>7%</td><td>1%</td><td>75.5%</td></tr></table>	Writing data by demographic	Well below	Below	At	Above	Well Above	Total at and above	All school (n=396)	7%	18%	66%	8%	1%	75%	Boys (n=197)	9%	19%	65%	6%	1%	72%	Girls (n=199)	4%	17%	67%	10%	2%	79%	Māori (n=11)	27%	9%	64%			64%	Pacific (n=27)	7%	26%	67%			67%	NZ European (n=100)	4%	16%	61%	16%	5%	80%	Asian (n=240)	7%	17.5%	67.5%	7%	1%	75.5%
Writing data by demographic	Well below	Below	At	Above	Well Above	Total at and above																																																			
All school (n=396)	7%	18%	66%	8%	1%	75%																																																			
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<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
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# Tātaritanga raraunga

Impact coaching (one on one coaching based on evidence gathered) focussing on teacher practice to improve student outcomes in writing

Kāhui ako led focus on writing which informed writing professional and development workshops

Mid year achievement review identified ākonga at risk. Kaiako were asked to put into place an acceleration programme for those tamariki

Structured Literacy PLD  
Celebration of great writing with our super sentence wall

## Writing data whole school, Nov 2023

By demographic	Well below	Below	At	Above	Well Above	Total at and above
All school (n= 402)	8%	15%	66%	9%	2%	77%
Boys (n= 200)	11%	18%	64%	7%		71%
Girls (n= 202)	5%	12%	69%	11%	3%	83%
Māori (n= 10)	10%	30%	60%			60%
Pacific (n= 29)	3%	31%	59%	7%		66%
NZ European (n= 88)	6%	16%	61%	13%	4%	78%
Asian (n= 259)	10%	12%	69%	8%	1%	78%

Girls writing achievement - 83% - **achieved**

Boys writing achievement - 71% - **not achieved**

School wide - 77% (75% in 2022)

School wide implementation of The Code with a close focus on spelling patterns there has been significant improvement on 'surface features' within ākonga writing and rich vocabulary use

17% of students in Year 5 are well below expectancy. There is also quite a significant group (25%) not at expectancy in Year 4. There are a number of students with identified needs in this cohort.

60% of our Ākonga Māori are achieving at or above expectancy as compared to 77% across the school. It is not unusual to have students achieving in reading and not in writing however this is something to work on for 2024.

There are a total of 92 ākonga who are either below or well below expectancy; 32% of these are new to the school this year, 58% are English language learners and 38% have identified or suspected learning needs.

Upskill kaiako on teaching structured literacy and effective Code lessons. Consider a new approach using whole class teaching on a raised level using an acceleration approach

Establish clearer expectations around time allocation for literacy

Continue to ensure any new speakers of English are prioritised for ESOL support

PLD focus on reducing the gender discrepancy in writing and reading utilising the skills and collective knowledge in our Kahui Ako.

Acceleration programme in the intermediate more writing based

Use tools to target gaps in knowledge and skills to support more accuracy in writing i.e. SmartLab

Review our reading and writing pathways in line with common practice model and revised curriculum



# Tātaritanga raraunga

Explore options, in consultation with staff,  
around reporting

## Planning for next year:

Continued PLD focus on writing  
Reducing the disparity between boys and girls in literary  
Increased support for new speakers of English

## QUALITY NUMERACY PRACTICE

<b>Strategic Aim:</b>	Ākonga “develop their ability to apply mathematical and statistical knowledge and skills purposefully across all learning areas and in their lives to achieve their goals”
<b>Annual Aim:</b>	Kaiako develop better understanding of how to enhance mathematical and statistical knowledge across the curriculum
<b>Target:</b>	<i>At least one cross curricular mathematical inquiry is included in the 2023 programmes across the school</i>
<b>Baseline Data:</b>	Student achievement (whole school) Nov 2022



# Tātaritanga raraunga

Maths achievement by demographic	Well below	Below	At	Above	Well Above	Total at and above
All school (n=396)	4%	7%	59%	18%	12%	<b>89%</b>
Boys (n=197)	3%	8%	51%	19%	19%	<b>89%</b>
Girls (n=199)	5%	7%	66%	16%	6%	<b>88%</b>
Māori (n=11)	9%	27%	55%	9%		<b>64%</b>
Pacific (n=27)	4%	15%	74%	4%	3%	<b>81%</b>
NZ European (n=100)	3%	8%	62%	16%	11%	<b>89%</b>
Asian (n=240)	4%	5%	54%	22%	15%	<b>91%</b>

**Actions**  
*What did we do?*

**Outcomes**  
*What happened?*

**Reasons for the variance**  
*Why did it happen?*

**Evaluation**  
*Where to next?*



# Tātaritanga raraunga

Staff attended the regular workshops facilitated by The Learner First

Staff PLD on new strategies and ideas to support a balanced maths curriculum

- Rapid recall development through games
- Explicit teaching to fill identified gaps and goals identified in our learner pathways
- Mathematical inquiry

Purchased resources to support learning through Maths games

Implemented Move'n'Prove as a formative assessment tool

Reviewed Maths planning - how often to run workshops, number talks, rich tasks.

Held a community night to explain and model how Maths is taught at KTS in line with Te Mātaiaho

Student achievement (whole school) Nov 2023

By demographic	Well below	Below	At	Above	Well Above	Total at and above
All school (n= 402)	4%	9%	57%	17%	13%	87%
Boys (n= 200)	3%	8%	53%	18%	18%	89%
Girls (n= 202)	4%	10%	62%	16%	8%	86%
Māori (n= 10)	10%	10%	60%	20%		80%
Pacific (n= 29)	7%	21%	62%	7%	3%	72%
NZ European (n= 88)	5%	9%	61%	16%	9%	86%
Asian (n= 260)	3%	8%	54%	19%	16%	89%

**Target achieved** - yes we did deliver a mathematical inquiry within each team however our overall achievement results have not improved. This may have been impacted by an influx of new students, many who are below expectation.

Our students continue to perform well in Maths across the school with 87% working at or above their expected curriculum level. This is a small drop since last year's result of 89%.

The PAT data reflects our higher achievement compared to national norms. Ākonga are making progress at the expected pace in relation to national norms; though there was a significant shift at year 7 with the mean improvement in scale score almost double the norm.

## Data Analysis

\*51% of year 6s and 46% are working above expected levels, the year 8 and year 3 cohorts have also shown pleasing progress

\*There is no gender discrepancy

\*Ākonga Māori achievement is almost at the same as the rest of the school while Pasifika achievement has dropped slightly

\*Otago Problem solving - 10 intermediate and two year 6 students were invited to take part in the final challenge (only offered to high scorers across the year)

There are a total of 49 ākonga who are achieving either below or well below expectancy in maths; 20% of these are new to the school this year.

There has been a small increase of ākonga in this group since 2022. 55% of this group have diagnosed or suspected learning needs.

More basic facts practise weaving regularly them through the programme and testing weekly until mastery

Targeted acceleration for those identified

A balanced maths diet - programme including opportunities for rapid recall development, explicit teaching for number knowledge, open problems, investigative maths

Weekly homework across the school

Using tools such as mathletics and Smartlab purposefully with pre-set tasks and track progress and achievement within the platforms

Continue funding specialist maths teacher for extension and acceleration

Review our maths pathways in line with common practice model and revised curriculum

Consider how we are weaving strand through our programmes e.g. giving



# Tātaritanga raraunga

number examples in a strand context, and assessing strand

## Planning for next year:

Ensure all classes are delivering 5 hours of maths each week  
 Review our learner pathways once curriculum is confirmed and reporting guidelines outlined  
 Ensure there is a maths element in all home learning



# Tātaritanga raraunga

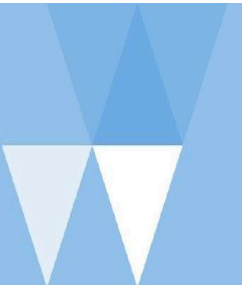
## TE AO MAORI

Strategic Aim:	Meaningful integration of te reo Māori and tikanga Māori empowers our ākonga in the language and cultural knowledge of Aotearoa New Zealand										
Annual Aim:	Authentic te reo Māori and tikanga is integrated into everyday practice										
Target:	Tikanga and te reo is evident in words and actions throughout the school as evidenced in our Term 4 PAT data report.										
Baseline Data:											Students (216) in years 4-8 completed the adaptive te reo PAT which assesses knowledge of te reo as well as aspects of tikanga and te ao Māori.  The mean scale score was 40.8, with 62.5% working at stage 1.
	Year level	Number of Students	Term 1 mean scale score	Term 4 mean scale score	Standard Deviation Score			Term 1	Term 4		
	4	45	35		8.4	Students at stage 1	62.50%				
	5	46	38.3		8.2	Students at stage 2	37%				
	6	50	42.5		6.5	Students at stage 3	0				
	7	40	42.9		8.5	Students at stage 4	0.50%				
	8	35	44.2		9.3						
		216	40.58								

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
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# Tātaritanga raraunga



Weekly formal te reo lessons covered aspects of language, tikanga and te ao Māori.

Te reo was woven through the day to day language of the classroom and school e.g. dates, greetings, instructions

Daily karakia and waiata reflect tikanga, use of a karakia mo te kai before eating

Kupu o te wiki - word of the week which focuses on commonly used words and pronunciation.

Active member of the Te Ao Māori initiative as part of ACCOS in 2024

Held our second community Matariki celebration was held

School haka written and gifted to the school

## Target achieved - yes

Year level	Number of Students	Term 1 mean scale score	Standard Deviation	Number of Students	Term 4 mean scale score	Standard Deviation
4	45	35	8.4	47	42.2	10
5	46	38.3	8.2	47	42	11.9
6	50	42.5	6.5	56	45.8	8
7	40	42.9	8.5	41	47.2	11.4
8	35	44.2	9.3	40	47.8	9.3
	216	40.58		231	45	

There were 17.5% fewer students working at stage 1 in term 4 with 55% at stage 2 and above.

6% of the group is working at stage 3. 1 student went from stage 1 to stage 5. The mean scale score progress school wide was 4.4.

57% of the Māori students who sat the test achieved higher progress than the mean, 2 of these students achieved double the mean schoolwide progress. There is still a wide range of capability across the school but progress is evident.

*\*Moving from stage 1 to stage 2 reflects the ability to use and understand phrases and sentences, by stage 3 ākonga can construct grammatically correct sentences and ask more complex questions. Stage 5 includes the ability to use correct tenses, specific conjunctions and prepositions.*

Our kaiako leading this mahi has actively contributed and at times challenged kaiako knowledge and practices around tikanga - her appointment has been the key factor in our improvement over 2023.

Staff engagement and willingness to learn and implement has been high

We also, as part of our involvement in our Kahui Ako, completed the Taku Reo survey in term 1 and again in term 3. This highlighted key areas for action.

Continue to use the two NZCER surveys as a benchmark for language progress. Class teachers can use the data as a formative assessment tool to identify current knowledge and plan next learning steps.

Develop a te reo language strategy plan for the school in consultation with whanau

Continue in the te ao Māori initiative as part of ACCOS in 2024

Start our involvement with Māori Achievement Collaborative in 2024

Tumuaki to complete sabbatical investigation in 2024 around the concept of 'te tipu rea' (to thrive in both words) for schools with an ākonga Māori roll of less than 5%, and report back to the Board

## Planning for next year:

Enrolment into Online Kapahaka with in school support to ensure continued development of Te Ao Māori for staff and ākonga  
Continue our strategic foci throughout 2024



# Tātaritanga raraunga







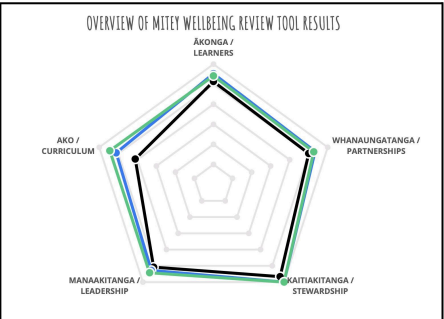
# Tātaritanga raraunga

## HAUORA

<b>Strategic Aim:</b>	At Kohia Terrace School we are mentally healthy when we feel safe, included, supported and empowered within ourselves, our school and our community. Our shared language and tools/strategies enable us to communicate openly, achieve balance in our lives and believe in ourselves. We thrive when as Kohia Kaitiaki we are able to care & respect, persevere to achieve and lead with integrity.
<b>Annual Aim:</b>	Working with our Mitey team, we will confirm a school wide mental health strategy which integrates through our KTS curriculum
<b>Target:</b>	The Mitey Review Tool tracks our progress in building an approach that is fit for purpose and sustainable
<b>Baseline Data:</b>	<p>Result from Mitey self review tool, Nov 2022</p> <p>OVERVIEW OF MITEY WELLBEING REVIEW TOOL RESULTS</p> <p>— Self review 1 March 22 — Self review 2 Nov 22</p> <p>Average responses for each category on a 6 point scale from Don't know (centre) to Sustaining (outer layer).</p> <p>AKONGA / LEARNERS</p> <p>WHANAUNGATANGA / PARTNERSHIPS</p> <p>KAITIAKITANGA / STEWARDSHIP</p> <p>MANAAKITANGA / LEADERSHIP</p> <p>AKO / CURRICULUM</p>



# Tātaritanga raraunga

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Termly reporting to whānau in school newsletter</p> <p>All Team leaders attended Mitey Teacher Workshops on planning and integration</p> <p>Mitey Labs attended two times this year</p> <p>Online Mitey Pods were offered to all kaiako</p>	<p><b>Target achieved</b></p> <p>Yes we have a clear way of measuring our progress in relation to student hauora.</p> <p>What we do need to do however is have clear areas of focus.</p> 	<p>Detailed analysis of our Mitey tool results highlighted the following areas to focus on in each section:</p> <p><b>Ākonga / learners</b></p> <ul style="list-style-type: none"> <li>- how well ākonga have access to programmes informed by matauranga Māori and Te Tiriti o Waitangi</li> <li>-sustainable systems to check on ākonga wellbeing</li> </ul> <p><b>Whanaungatanga/ Partnerships</b></p> <ul style="list-style-type: none"> <li>-on how well opportunities exist for our ākonga to connect with whānau more deliberately</li> <li>-how well ākonga and whānau understand that challenge and risk should be embraced</li> </ul> <p><b>Manaakitanga/ Leadership</b></p> <ul style="list-style-type: none"> <li>- how we report on learning and progress and monitoring this progress</li> </ul> <p><b>Ako/ Curriculum</b></p> <ul style="list-style-type: none"> <li>- seeking diverse perspectives on positive mental health and wellbeing education</li> <li>- planning and assessing learning and seeking diverse perspectives from whānau</li> </ul>	<p>Repeat the NZCER Me and My School survey for a border perspective of ākonga perspectives</p> <p>To establish a review process to ascertain how we regularly check on the wellbeing of ākonga in order for them to thrive</p> <p>To celebrate when ākonga have been challenged or taken a risk</p> <p>To establish a more sustainable processes for ākonga to connect with whānau to improve understanding of positive mental health and wellbeing</p>
<b>Planning for next year:</b>			
<p>NZCER survey to gain a broader understanding of student wellbeing.</p> <p>Maintain current teaching on mental health/ wellbeing</p>			

## Review of Kiwi Sport funding

### 2023

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2022, the school received total kiwisport funding of **\$5,699.00** exc GST. It was spent on the following:

#### Swimming Lessons :**\$4,316.00**

- We provided every child in Year 5 and 6 targeted swimming lessons at Dean Greenwood Swim School in Mt Eden.

#### Bus Fares to Dean Greenwood Swim School: **\$1383.00**

- We provided bus transport to Dean Greenwood Swim School in Mt Eden.

#### Recommended use of the funding for 2024:

1. Continue to fund swimming lessons for students in Years 5-6.
2. Continue to pay for bus fares to swimming lessons

Report prepared by Rachel Ogilvy  
November 2023

Purchased from	Who purchased	What For	GST excl.
Ritchies	Becca	Bus to Dean Greenwood 25/5/23	\$447.87
Greenwood Aquatic Enterprises Ltd	Rachel	T2 swimming lessons Y5/6	\$4,316.00
Ritchies	Becca	Bus to Dean Greenwood 8/6/23	\$447.87
Ritchies	Becca	Bus to Dean Greenwood 1/6/23	\$447.87
Ritchies	Becca	Bus to Dean Greenwood 15/6/23	\$447.87
Ritchies	Becca	Bus to Dean Greenwood 22/6/23	\$447.87
		Total	\$6,555.35

The remaining \$856.35 owing from bus fares was redirected into the PE and Health budget for 2023.

## Kohia Terrace School

### 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?	<p><u>Wellbeing</u></p> <p>Our board is responsible for the health and safety of all staff. We aim to create a safe physical and emotional environment, and a positive, inclusive culture to support effective teaching and learning. Our school monitors the health of workers as part of its primary duty of care.</p> <p>Staff wellbeing regularly planned for, monitored and reported</p> <p><u>Health and Safety</u></p> <p>Kohia Terrace School is committed to ensuring the safety and wellbeing, as far as is reasonably practicable, of students, employees, and visitors both at school and when away from the school on school business. The board is responsible for this policy, and delegates its implementation to the principal. The school reports on aspects of its health and safety compliance throughout the year.</p> <p>Policy and Procedures are followed and compliance reported to the Board</p> <p>The Health and Safety committee meet as per the policy and is a part of all school meeting agendas</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Yes – refer school docs and EEO Board review process</p> <p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”</p> <ul style="list-style-type: none"> <li>- Review goes to the Board annually</li> <li>- Follow Legislation, Policy, MoE guidelines and NZSTA support and advice</li> <li>- Following the EEO policy and procedure</li> <li>- Follow NZSTA and School DOcs employment procedures</li> <li>- Consider the demographic of our community when shortlisting / appointing candidates</li> </ul> <p>see Employer Responsibility Policy</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude along with suitability of staff who bring different perspectives.</p> <p>Advertise through the Education Gazette</p>

	<p>Board and staff representation on the appointment panel in many cases. Board representation is diverse and representative of the community.</p> <p>Carry out detailed reference checks</p> <p>Ensure current job description and appointment criteria for shortlisting and appointment</p> <p>Completion of the risk assessment with all appointments</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>– The aims and aspirations of Māori,</li> <li>– The employment requirements of Māori, and</li> <li>– Greater involvement of Māori in the Education service?</li> </ul>	<p>Aim to give effect to Te Tiriti o Waitangi in all processes</p> <p>Follow EEO principles</p> <p>Provide for school visits prior upon application and build relationships - whakawhanaungatanga</p> <p>Offer the opportunity for whānau support at interviews</p> <p>Facilitate reo conversations and embrace their feedback around all aspects of te ao Māori, te reo Māori, mātauranga Māori</p> <p>Support with appropriate professional learning and culturally responsive development</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>A purposeful and strategic professional learning and development support</p> <p>Created a culture of trust and continuous learning as evidenced in individual professional growth cycles.</p> <p>Individual coaching as a mechanism for individual goals and development</p> <p>Multiple professional learning and development opportunities for kaiako and kaiāwhina kaiako</p>
<p>How are you recognising the employment requirements of women?</p>	<p>Annual Board EEO review</p> <p>Conversations around hours of work and conditions</p> <p>Ensure equitable access to staff leave to care for whānau if required</p> <p>Follow the terms and conditions of the Collective Agreement</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>The Board recognises 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</p> <p>The Board also ensures that employment and personnel practices are fair and free of any bias.</p>

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
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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?		no
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	

**Te Tiriti o Waitangi - 2024 Annual Report  
Kohia Terrace School**

The school gives effect to Te Tiriti o Waitangi, including by

**(i) working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori.**

This is evidenced through

- Specific attention to appropriate tikanga in our termly Mihi Whakatau which is reviewed regularly and adjustments made as required
- Throughout 2023 we developed the KTS curriculum with specific attention to Te Tiriti o Waitangi and how it needs to be considered in each of our five key contexts: Inclusivity, Mana and Identity, High Expectations, Teaching Practices and Connecting. The links with Te Mātaiaho are identified within each of the contexts.
- Kapa Haka continues to be on offer for ākonga; in 2023 we moved the timing of our session to class time (instead of lunchtime) resulting in over 25% of the kura now regularly attending.
- Consultation with Māori whānau is now biannual
- Annual celebration/education for Matariki; kura and community hikoi ki Maungawhau
- Board of Trustees professional learning around their role in giving effect to Te Tiriti o Waitangi in 2023 using Poutama Reo and Hautu as reference points
- Our school charter continues to have a goal focused on Te Ao Maori which also aligns to an initiative with our Kahui Āko
- School participation in the inaugural kapa kāhui in 2023
- Attendance at the Māori Achievement Collaborative conference in 2023
- Appointment of staff to support Te ao Māori in the school
- Board member undertaking Reo Immersion, Rumaki Reo at Te Wānanga Takiura o Aotearoa.

**(ii) taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori.**

This is evidenced through:

- All staff have accessed appropriate regular PLD to enhance their professional growth in te reo Māori and appropriate tikanga and kawa
- Professional Growth Cycle has specific bicultural links and reference to Professional Standards
- In 2023 we assessed all Year 4 - 8 students using two NZCER assessment tools (te reo and tōku reo) with the results of the tōku reo survey informing the 2024/2025 school charter
- Weekly planning details specific instruction in te reo Māori
- School subscribes to online programmes which offer resources and professional support.
- Daily tikanga includes the school karakia and growing use of waiata
- The school whakataukī is the basis of our graduation profile
- Leadership development includes professional reading such as Wayfinding Leadership, Niho Taniwha
- Poutama Reo has been used to define baseline data
- Adoption of a KTS haka gifted by one of our whānau
- School signage updated to te reo Māori

**(iii) achieving equitable outcomes for Māori students.**

This is evidenced through

- Biannual review of student achievement data including a focus on ākonga Māori
- Opportunities for ākonga Māori to lead (mihi/karakia/waiata/kapa haka)
- Expectation for ākonga Māori to achieve at the same level as all ākonga
- Ākonga Māori targeted for learning support in 2023 if required