

Katikati Primary School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1765

Principal: Andrea Nicholson

School Address: Beach Road, Katikati 3129

School Postal Address: Beach Road, Katikati 3129

School Phone: 07 549 0105

School Email: admin@katikati.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Mrs Andrea Nicholson	Principal	ex Officio	
Ms Anita Rapson	Chairperson	Elected	September 2025
Ms Anneke by de Ley	Treasurer	Elected	September 2025
Mr Roy Nathan	Property	Elected	September 2025
Mrs Jenner Ballinger-Judd	Personnel	Elected	September 2025
Ms Anita Rapson	Trustee	Elected	September 2025
Ms Loren Hunter	Policy Rep	Elected	September 2025
Ms Melanie Paterson	Staff Rep	Elected	September 2025
Ms Valarie Uilou	Hapū Rep	Elected	September 2025

Accountant / Service Provider: Katikati Chartered Accountants Limited

KATIKATI PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Katikati Primary School

Statement of Responsibility

For the year ended 31 December 2024


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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the school.

The School's 2024 financial statements are authorised for issue by the Board.

ANITA JANE RAPSON
Full Name of Presiding Member


Signature of Presiding Member

28th May 2025
Date:

Amanda Julie Willett
Full Name of Principal (acting)

A.J. Willett
Signature of Principal

28th May 2025
Date:

Katikati Primary School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	5,256,409	4,104,696	4,782,450
Locally Raised Funds	3	87,176	83,600	163,063
Interest		34,640	30,000	34,199
		<u>5,378,225</u>	<u>4,218,296</u>	<u>4,979,712</u>
Expenses				
Locally Raised Funds	3	19,823	5,000	31,520
Learning Resources	4	4,018,520	3,767,700	3,633,011
Administration	5	380,150	418,350	252,457
Interest		3,175		3,481
Property	6	1,093,977	289,000	1,021,812
Loss on Disposal of Property, Plant and Equipment		3,822	-	24,542
		<u>5,519,467</u>	<u>4,480,050</u>	<u>4,966,823</u>
Net Surplus / (Deficit) for the year		(141,242)	(261,754)	12,889
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(141,242)</u>	<u>(261,754)</u>	<u>12,889</u>

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

Katikati Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	Actual 2024 \$	Budget (Unaudited) 2024 \$	Actual 2023 \$
Balance at 1 January		1,122,103	1,122,103	1,086,197
Total comprehensive revenue and expense for the year		(141,242)	(261,754)	12,889
Contributions from / (Distributions to) the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	31,413
Contribution - Te Mana Tūhono Funding		19,737	-	50,372
Distribution - Hall transferred to MOE		-	-	(58,768)
Historic adjustments		(98)		
Equity at 31 December		1,000,500	860,349	1,122,103
Retained Earnings		1,000,500	860,349	1,122,103
Equity at 31 December		1,000,500	860,349	1,122,103

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.

Katikati Primary School
Statement of Financial Position
As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	442,589	420,000	474,231
Accounts Receivable	8	199,652	188,349	246,513
GST Receivable		-	-	1,222
Prepayments		68	70	2,067
Inventories	9	1,577	2,000	2,534
Investments	10	362,209	332,000	344,360
Funds Receivable for Capital Works Projects	17	-	-	-
		1,006,095	942,419	1,070,927
Current Liabilities				
GST Payable		15,926	20,000	-
Accounts Payable	12	256,408	268,000	269,892
Finance Lease Liability - Current Portion	15	16,123	30,000	11,702
Funds held in Trust	16	-	-	6,000
Funds held for Capital Works Projects	17	57,959	60,000	1,187
		346,416	378,000	288,781
Working Capital Surplus/(Deficit)		659,679	564,419	782,146
Non-current Assets				
Property, Plant and Equipment	11	405,418	375,000	383,891
		405,418	375,000	383,891
Non-current Liabilities				
Provision for Cyclical Maintenance	14	40,459	40,459	32,019
Finance Lease Liability	15	24,139	38,611	12,015
		64,597	79,070	44,034
Net Assets		1,000,500	860,349	1,122,003
Equity		1,000,500	860,349	1,122,103

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

Katikati Primary School
Statement of Cash Flows
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,607,206	1,454,696	1,389,093
Locally Raised Funds		129,058	83,600	145,936
Goods and Services Tax (net)		17,149	-	(33,372)
Payments to Employees		(1,011,393)	(910,000)	(806,498)
Payments to Suppliers		(768,389)	(774,050)	(618,454)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(3,175)	-	(3,481)
Interest Received		35,076	30,000	34,295
Net cash from / (to) the Operating Activities		5,532	(115,754)	107,519
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(3,822)	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(69,749)	(146,000)	(56,416)
Purchase of Investments		(17,849)	-	(16,188)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(91,420)	(146,000)	(72,604)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	31,413
Finance Lease Payments		(16,026)	-	(16,178)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		50,772	-	(183,301)
Funds Held for Capital Works Projects		-	-	-
Other Cash flows		19,500	-	(4,782)
Net cash from Financing Activities		54,246	-	(172,848)
Net increase/(decrease) in cash and cash equivalents		(31,642)	(261,754)	(137,933)
Cash and cash equivalents at the beginning of the year	7	474,232	(169,331)	612,165
Cash and cash equivalents at the end of the year	7	442,589	(431,085)	474,232

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

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

Katikati Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Katikati Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (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 reports have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements 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 \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property 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. These 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) Inventories

Inventories are consumable items held for sale and comprise of stationery. 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.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) 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	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

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

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

l) 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.

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

o) 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 Revenue and Expense.

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

p) Funds held for Capital works

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

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

q) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

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

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

s) 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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	1,607,206	1,454,696	1,410,212
Teachers' Salaries Grants	2,893,688	2,650,000	2,705,590
Use of Land and Buildings Grants	755,515	-	666,648
Other Grants	-	-	-
	<u>5,256,409</u>	<u>4,104,696</u>	<u>4,782,450</u>

The school has opted in to the donations scheme for this year. Total amount received was \$79,755.

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	5,923	10,000	13,901
Fees for Extra Curricular Activities	24,296	15,000	68,007
Trading	23,942	1,000	18,780
Fundraising & Community Grants	17,455	10,600	57,763
Other Revenue	15,560	47,000	4,612
	<u>87,176</u>	<u>83,600</u>	<u>163,063</u>
Expenses			
Extra Curricular Activities Costs	16,072	-	27,238
Trading	3,751	5,000	4,282
	<u>19,823</u>	<u>5,000</u>	<u>31,520</u>
	<u>67,353</u>	<u>78,600</u>	<u>131,543</u>

Surplus/ (Deficit) for the year Locally raised funds

4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	219,381	194,800	203,289
Information and Communication Technology	1,608	23,000	933
Employee Benefits - Salaries	3,657,364	3,338,000	3,302,626
Staff Development	54,535	63,000	36,973
Depreciation	80,792	146,000	84,023
Other Learning Resources	4,840	2,900	5,167
	<u>4,018,520</u>	<u>3,767,700</u>	<u>3,633,011</u>

5. Administration

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Audit Fee	6,643	8,400	6,160
Board Fees	13,173	15,700	19,169
Intervention Costs & Expenses	238	1,000	952
Operating Lease	19,347	24,700	4,504
Other Administration Expenses	154,243	216,050	67,830
Employee Benefits - Salaries	154,729	125,000	120,929
Insurance	9,335	5,000	11,590
Service Providers, Contractors and Consultancy	22,442	22,500	21,323
	<u>380,150</u>	<u>418,350</u>	<u>252,457</u>

6. Property

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Consultancy and Contract Services	74,038	77,000	69,615
Cyclical Maintenance	504	-	-
Heat, Light and Water	33,561	31,200	31,930
Rates	19,742	17,000	16,572
Repairs and Maintenance	97,999	56,300	132,843
Use of Land and Buildings	755,515	-	666,648
Employee Benefits - Salaries	101,360	97,000	95,160
Other Property Expenses	11,258	10,500	9,044
	<u>1,093,977</u>	<u>289,000</u>	<u>1,021,812</u>

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

7. Cash and Cash Equivalents

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Bank Current Account	133,559	112,411	124,495
Bank Call Account	309,098	307,639	350,234
Bank Overdraft	(68)	(50)	(498)
Cash and cash equivalents for Cash Flow Statement	<u>442,589</u>	<u>420,000</u>	<u>474,232</u>

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

Of the \$442,589 Cash and Cash Equivalents, \$57,959 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.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	785	-	-
Share of Katikati Transport Network Group Surplus	(7,965)	5,000	34,702
Interest Receivable	572	600	1,008
Teacher Salaries Grant Receivable	206,260	182,749	210,803
	<u>199,652</u>	<u>188,349</u>	<u>246,513</u>
Receivables from Exchange Transactions	(6,608)	5,600	35,710
Receivables from Non-Exchange Transactions	206,260	182,749	210,803
	<u>199,652</u>	<u>188,349</u>	<u>246,513</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	1,577	2,000	2,534
	<u>1,577</u>	<u>2,000</u>	<u>2,534</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	362,209	332,000	344,360
	<u>362,209</u>	<u>332,000</u>	<u>328,172</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2024						
Buildings	144,154	-	-	-	(15,098)	129,056
Furniture and Equipment	161,080	41,419	(1,875)	-	(28,587)	172,038
Information and Communication Technology	44,420	28,769	(1,947)	-	(15,454)	55,789
Leased Assets	21,039	32,571	-	-	(17,803)	35,807
Library Resources	13,197	6,424	(3,042)	-	(3,851)	12,729
Balance at 31 December 2024	383,891	109,184	(6,864)	-	(80,792)	405,419

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2024			
Buildings	264,236	(193,948)	70,288
Furniture and Equipment	798,244	(633,768)	164,476
Information and Communication Technology	116,807	(53,457)	63,350
Leased Assets	305,131	(269,324)	35,807
Library Resources	55,556	(42,827)	12,729
Improvements to Crown Buildings	58,768	-	58,768
Balance at 31 December 2024	1,598,743	(1,193,324)	405,419

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Buildings	215,321	2,700	(58,768)	-	(15,098)	144,154
Furniture and Equipment	108,107	81,098	(6,523)	-	(21,601)	161,080
Information and Communication Technology	69,852	10,543	(18,019)	-	(17,955)	44,420
Leased Assets	32,954	14,025	-	-	(25,941)	21,039
Library Resources	13,869	5,951	(3,195)	-	(3,428)	13,197
Balance at 31 December 2023	440,102	114,317	(86,506)	-	(84,023)	383,891

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2023			
Buildings	264,236	(178,850)	85,386
Furniture and Equipment	794,931	(633,851)	161,080
Information and Communication Technology	83,815	(39,395)	44,420
Leased Assets	272,560	(251,521)	21,039
Library Resources	54,835	(41,638)	13,197
Improvements to Crown Buildings	58,768	-	58,768
Balance at 31 December 2023	1,529,145	(1,145,255)	383,891

The carrying value of assets held under a finance lease is \$35,807, (2023: \$21,038).

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.

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Operating Creditors	4,347	20,000	21,659
Employee Entitlements - Salaries	206,260	208,000	210,803
Employee Entitlements - Leave Accrual	45,802	40,000	37,430
	<u>256,409</u>	<u>268,000</u>	<u>269,892</u>
Payables for Exchange Transactions	256,409	268,000	269,892
	<u>256,409</u>	<u>268,000</u>	<u>269,892</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Sport Bay of Plenty Funding	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	32,019	32,019	23,576
Increase/ (decrease) to the Provision During the Year	8,440	8,440	8,443
Provision at the End of the Year	<u>40,459</u>	<u>40,459</u>	<u>32,019</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	40,459	40,459	32,019
	<u>40,459</u>	<u>40,459</u>	<u>32,019</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated to this annual work will vary dependant on the requirements during the year. The plan is based on estimated painting costs.

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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	16,123	30,000	11,702
Later than One Year and no Later than Five Years	24,139	38,611	12,015
Later than Five Years	-	-	-
	40,262	68,611	23,716

16. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	-	6,000
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-

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 7.

		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
5YA General	in progress	(675)	-	-	-	(675)
2017 W Block Vandalism	completed	(1,596)	-	-	-	(1,596)
Hall	completed	(589)	-	-	-	(589)
C Block ILE Project	completed	23	-	-	-	23
Underfloor Insulation Works	completed	617	-	-	-	617
Caretakers Shed	completed	(20,791)	-	-	-	(20,791)
Fence	completed	(1,650)	-	-	-	(1,650)
A Block WC Upgrade	in progress	(4,920)	-	-	-	(4,920)
2024 Heatpumps/ Lighting J Block	completed	-	3,036	(26,149)	-	(23,113)
2023/24 SIP Shade Sails & Garage	completed	30,767	24,479	(19,804)	-	35,443
2025 Rm 17 Re Roof	in progress	-	-	(819)	-	(819)
2025 Heatpumps A & C Block Rms 3 - 11	in progress	-	58,012	(5,761)	-	52,251
2025 Boiler Upgrade	in progress	-	18,000	(7,768)	-	10,232
2025 Junior Toilet Upgrade	in progress	-	-	-	-	-
2025 Hall Reroof	in progress	-	-	(1,094)	-	(1,094)
2023 Boundary Fence	completed	-	40,114	(25,475)	-	14,639
		1,187	143,641	(86,868)	-	57,959

Represented by:

Funds Held on Behalf of the Ministry of Education	57,959
Funds Due from the Ministry of Education	-
	57,959

	2023	Opening Balances		Receipts from MoE		Payments	BOT Contributions	Closing Balances	
		\$		\$		\$		\$	
5YA General	<i>in progress</i>	-		-		(675)	-	(675)	
A Block WC Upgrade	<i>in progress</i>	-		-		(4,920)	-	(4,920)	
2017 W Block Vandalism	<i>completed</i>	-		-		(1,596)	-	(1,596)	
Hall	<i>completed</i>	(589)		-		-	-	(589)	
C Block ILE Project	<i>completed</i>	23		-		-	-	23	
Underfloor Insulation Works	<i>completed</i>	617		-		-	-	617	
B, G Roof Replacement	<i>completed</i>	(1,459)		1,459		-	-	-	
Caretakers Shed	<i>completed</i>	(20,791)		-		-	-	(20,791)	
Security	<i>completed</i>	-		43,775		(43,775)	-	-	
Fence	<i>completed</i>	(1,650)		-		-	-	(1,650)	
SIP Shade Sails	<i>in progress</i>	-		43,220		(12,454)	-	30,767	
Fence	<i>completed</i>	212,867		-		(237,055)	24,188	-	
Totals		189,019		88,455		(300,475)	24,188	1,186	

Represented by:

Funds Held on Behalf of the Ministry of Education	1,186
Funds Due from the Ministry of Education	-
	<u>1,186</u>

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.

Luke Clark was a Board member (until his termination in February 2024) and also owns Clark Concreting. Luke was a supplier prior to the school prior to becoming a board member. No work was completed by his company for 2024. He advertises in the school newsletter and pays for his advertisement of \$172.50.

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,450	6,880
<i>Leadership Team</i>		
Remuneration	533,599	515,228
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	537,049	522,108
Total full-time equivalent personnel	4.00	4.00

There are seven members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. The Board has no Finance or Property Committees. As well as these regular meetings, including preparation time, the Chair 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100-110	5.00	4.00
110-120	4.00	3.00
	9.00	7.00

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2024 Actual	2023 Actual
Total	Nil	\$5,000
Number of People	0	1

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – schools payroll

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

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

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$76,471 (2023: \$0) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
2025 Heatpumps A & C Block Rooms 3 - 11	64,239
2025 Boiler Upgrade	12,232
Total	76,471

(b) Operating Commitments

There were no operating commitments as at 31 December 2024

(Operating commitments at 31 December 2023: \$0)

23. Share of Katikati Transport Network

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Opening Balance	34,702	60,000	16,892
Payment made/(Payout Received)	(66,092)	-	-
Prior year income not recorded	-	-	-
Share of MOE Transport Grant	154,372	74,500	146,652
Less: Share of Transport Network Expenses	(130,947)	(117,500)	(128,842)
Balance Held by Transport Network	(7,965)	17,000	34,702

24. Financial Instruments

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

Financial assets measured at amortised cost

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	442,589	420,000	474,232
Receivables	199,652	188,349	246,513
Investments - Term Deposits	362,209	332,000	328,172
Total Financial assets measured at amortised cost	1,004,450	940,349	1,048,917

Financial liabilities measured at amortised cost

Payables	256,409	268,000	269,892
Finance Leases	40,262	68,611	23,716
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	296,671	336,611	293,608

25. Events After Balance Date

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

26. Comparatives

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

Independent Auditor's Report

To the Readers of Katikati Primary School's Financial Statements

For the Year Ended 31 December 2024

The Auditor-General is the auditor of Katikati Primary School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, 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 20, that comprise the statement of financial position as at 31 December 2024, 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 2024; 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 29 May 2025. 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 for our 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 is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Members of the Board of Trustees, Kiwisport Report, Statement of Compliance with Employment Policy, How we have given effect to Te Tiriti o Waitangi and Analyses of Variance, 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.

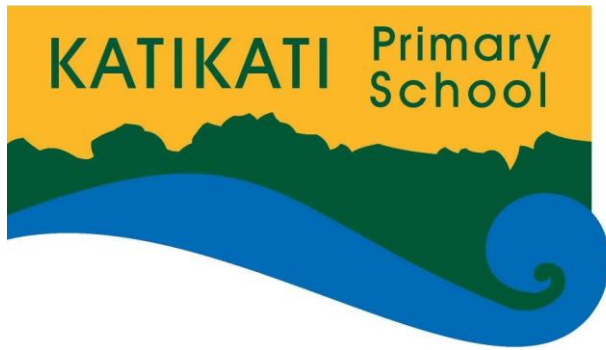
Independence

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 the School.



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand



Analysis of Variance 2024

School Number 1765

ANALYSIS OF VARIANCE FOR 2024

Strategic Goal 1

To enhance the children's academic achievement

PLANNED ACTION	OUTCOME	EVALUATION/ WHERE TO NEXT
For 85% of our children in Years 4 – 6 to make sufficient or accelerated progress in Writing by the end of the year.	We met our goal with 85% of children in Years 4 – 6 making sufficient or accelerated progress.	Our unit holder for literacy will continue to maintain focus on achievement in writing in 2025. New staff members will be inducted into how to use the Code.
Structured Literacy will continue to be a school wide expectation. New staff to the school to be inducted.	Completed	Additional staff to be trained in BSLA in 2025
Two unit holders to lead school wide development in literacy.	Observations and feedback undertaken Professional development provided for staff Moderation of writing books undertaken	Will reduce to one unit holder in 2025 as Maths will take the priority for PLD. The unit holder will be responsible for ensuring that the progress we have made is maintained.
TOD to be held at the beginning of the academic year to set expectations and provide practical support.	Completed	TODs in 2025 will be focussed on maths. PLD for literacy will be primarily through staff meetings and team meetings.
A kaiāwhina will be appointed to assist children who are learning to write in both Te Reo and English.	We were very pleased to welcome our te reo speaking kaiāwhina. Regular tuition in te reo was provided for the children in our whānau classes.	Three kaiāwhina will be employed in 2025.
A range of special needs programmes will be put in place to support the achievement of those needing extra support.	Completed	Will be ongoing in 2025
Our Reading Recovery teacher will take a support group in our junior whānau class to accelerate learning and assist with the range of year levels in the class.	This support worked well.	In 2025, our Reading Recovery Teacher will be taking support groups for Better Start Literacy. We will have three kaiāwhina working in Matakana to support learning.
The achievement of Māori and Pasifika children as they move through the school will continue to be tracked and interventions/ adaptations to programmes will be made as needed. Focus to be placed on progress made.	We celebrated some very positive progress made by our Māori cohorts in particular in 2024. In our Year 6 cohort: 95% of Māori students made sufficient or accelerated progress in Reading (68% making accelerated progress); 86% made sufficient or accelerated progress in Writing and 86% made sufficient or accelerated progress in Maths.	Practice to continue to 2025
Target children and priority learners will be identified and monitored as they move through the school.	Completed and used to inform practice.	Will continue in 2025

Strategic Goal 2

To reflect our community within our school

PLANNED ACTION	OUTCOME	EVALUATION/ WHERE TO NEXT
A unit holder to be appointed to lead Cultural Pedagogies school wide.	Completed	Unit holder to remain in place for 2025
Cultural Festivals will be celebrated at school, whānau to be encouraged to act as our cultural experts.	Festivals from a range of different ethnic origins were celebrated at school. Whānau came to support as cultural experts.	We are drawing up a list of celebrations we will have throughout 2025. We want to look especially around enhancing whole school celebrations for Matariki.
Whānau will be invited to a wide range of events at the school e.g. sporting events; cultural celebrations; open afternoons; assemblies	We were pleased to see the number of whānau members attending events increase in 2024.	This will continue in 2025 starting with a family picnic to begin the year.
Stronger connections with our local whānau and hapu to be developed.	We were pleased to welcome our hapu liaison to our Board of Trustees in 2024. Strengthening connections remains a priority for the Board.	A pōwhiri for all staff and BOT members to be arranged for the start of 2025. The BOT will continue to work alongside our hapu liaison. Whānau hui for the year will be set in February.
Team leaders will be responsible for ensuring that the expectations outlined in our school curriculum document regarding cultural pedagogies is planned for across their team.	Ongoing	Team leaders and the curriculum unit holder for Cultural Pedagogies will be responsible for ensuring this continues in 2025.
Children to be encouraged to be kaitiaki of our local environment including our school garden and the gulley.	The senior school undertook a major project with Project Parore to tidy up the gulley and make it a usable space. Thanks to the members of Project Parore, the children learnt a great deal about native plants and weeds, as well as taking part in a community project to tidy up the Haiku Pathway.	Relationship with Project Parore to continue in 2025.



KATIKATI PRIMARY SCHOOL

Years 4-6

END OF YEAR AGGREGATED DATA 2024

December 2024
Amanda Willett

Analysis of Data for Years 4-6 End of Year 2024

Curriculum Levels and Years

The diagram below is taken from the New Zealand Curriculum document. It shows how the curriculum levels typically relate to years at school. For example children may be working within Level One in Years 1, 2, 3 and sometimes Year 4. You can see that children usually take between two and three years to work through each level of the curriculum. Many students do not however fit this pattern including those with special learning needs or those who come from non-English speaking backgrounds. We use the levels Basic(B), Proficient(P) and Advanced(A) in this report at each curriculum level.



As there is such a wide span of typical achievement, as a school we have set ourselves the following targets:-

Year Level	Where we would ideally like students in each year group to be by the end of the year
1	Working within Level 1 (1P)
2	Working competently at Level 1 (1A)
3	Working within Level 2 (2B)
4	Proficient at Level 2 (2P/2A)
5	Working within Level 3 (3B)
6	Proficient at Level 3 (3P/3A)

Teachers are being asked to assess the children using on-going observations in the classroom as well as information gathered from standardised tests. In order to look at the progress made, instead of reporting on actual curriculum levels we will record the data as:-
Accelerated progress- where a child has moved more than one step progress in the curriculum

Sufficient progress- where a student has made one step progress

Insufficient Progress- where either a student has been put back a level or has plateaued

New enrolments – These are the totals of children who have been enrolled into the Senior School this year:-

19 children in Y4 (23% of the total cohort)

11 children in Y5 (17% of the total cohort)

13 children in Y6 (11% of the total cohort)

Support Programmes Operating for Year 4-6 Students

Currently there are a number of support programmes operating for some of our priority learners in Y4-6. These include:-

- Reading Eggs- an online programme which has been well received by the children. It builds on the five key areas needed to become a good reader: Phonemic awareness and phonics, sight words, vocabulary, fluency and comprehension. We are supporting 30 students from Team 2 with this programme.
- Steps Web which is an online structured literacy programme. This provides support around spelling patterns and rules, basic grammar, handwriting and letter formation and the explicit teaching of decoding(reading) and encoding(spelling) strategies. We currently have 110 students from Team 3 with licences for Steps Web.
- Mathletics (Year 5 & 6) and Matific (Year 3 & 4)- which are online maths programmes which support the explicit teaching of mathematical concepts and basic facts.
- Teacher aide support for ESOL (English as a Second Language) students
- Some students have support from a Resource Teacher for Literacy (RTLit)
- Some students have support from a Resource Teacher for Learning and Behaviour (RTLb)
- Volunteer readers

Attendance

As we are continuing to monitor attendance issues thoroughly, we thought it would be interesting to note how many children in each year group had attendance less than 90%.

In Year 4 : 31 students out of 82 (38%)

- Chronic attendance(Less than 70%) = 3 students in Y4 (4%)
- Moderate Attendance(70-80%) = 5 students (6%)
- Irregular Attendance (81-90%) = 23 students (28%)

In Year 5 : 27 students out of 66 (36%)

- Chronic attendance(Less than 70%) = 6 students in Y5 (9%)
- Moderate Attendance(70-80%) = 4 students (6%)
- Irregular Attendance (81-90%) = 17 students (26%)

In Year 6 : 39 students out of 115 (34%)

- Chronic attendance(Less than 70%) = 2 students in Y6 (2%)
- Moderate Attendance(70-80%) = 6 students (5%)
- Irregular Attendance (81-90%) = 31 students (27%)

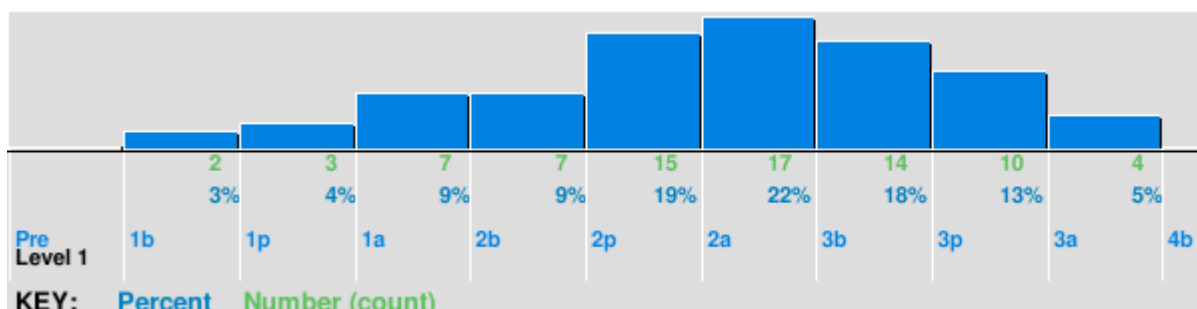
We have seen a positive shift in attendance trends with more students having improved attendance and falling into the irregular category rather than the moderate or chronic.

Year 4 Reading Overview

The following chart shows how the children in Year 4 are achieving against the different levels of the Reading curriculum at the end of the year. The blue levels are where we would ideally like them to be working at, or above by the end of Year 4.

Y4 Reading	1b	1p	1a	2b	2p	2a	3b	3p	3a
Total (79)	3% (<u>2</u>)	4% (<u>3</u>)	9% (<u>7</u>)	9% (<u>7</u>)	19% (<u>15</u>)	22% (<u>17</u>)	18% (<u>14</u>)	13% (<u>10</u>)	5% (<u>4</u>)

Total pupils at each level



76% of students (60 out of 79) in Year 4 are currently working at or above the ideal level in Reading at the end of the year compared to 71% at the end of last year. Out of the 12 students who are working at Level 1:-

- 1 has attendance as a concern
- 4 are new enrolments
- 5 are ESOL (English is their second language).

62 out of the 79 students had reading data entered at the end of last year to compare against with the end of this year.

Progress Made in Reading: End 2023 - End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
62 students in total	26 students (42%)	27 students (44%)	9 students (15%)

It is pleasing to see that 42% of this cohort have made accelerated progress over the last year. When looking at the 9 children who have made insufficient progress:-

- 4 are ESOL
- 3 have attendance issues
- 1 has high learning needs
- 2 students are already working above the appropriate level of the Reading Curriculum even though their progress has plateaued.

Gender Comparisons

Reading End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (33)	30% (10)	61% (20)	9% (3)
Males (29)	55% (16)	24% (7)	21% (6)

It is interesting to note that 55% of our boys compared to 30% of girls have made accelerated progress from the end of 2023 to now. However there are more boys than girls who have made insufficient progress. The progress of these students will be tracked carefully next year through our appraisal process.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made over the past year.

Y4 Reading End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (19)	53% (10)	37% (7)	11% (2)
Pasifika (7)	29% (2)	57% (4)	14% (1)
NZ European (22)	45% (10)	41% (9)	14% (3)
Other (14)	29% (4)	50% (7)	21% (3)
Total (62)	26 students (42%)	27 students (44%)	9 students (15%)

The Maori cohort has the highest percentage of students making accelerated progress at 53% which is fantastic. The NZE cohort has 45% making accelerated progress and the other two cohorts have 29%.

The overall progress (sufficient and accelerated) made from all of the cohorts is high:-

Maori is 89%

Pasifika is 86%

NZE is 86%

Other is 79%

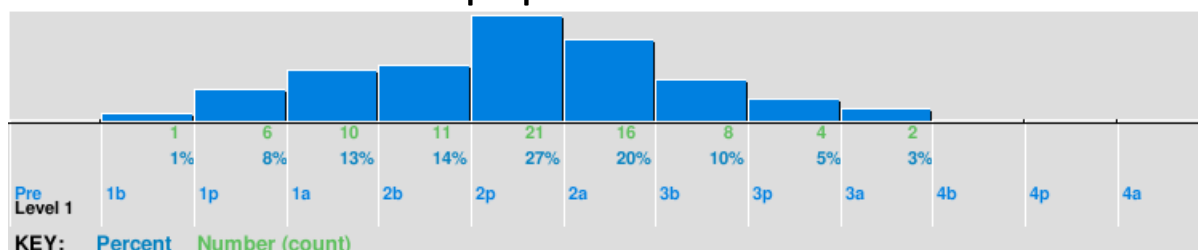
Year 4

Writing Overview

The following chart shows how the children in Year 4 are achieving against the different levels of the Writing curriculum at the end of the year.

Y4 Writing	1b	1p	1a	2b	2p	2a	3b	3p	3a
Total (79)	1% (1)	8% (6)	13% (10)	14% (11)	27% (21)	20% (16)	10% (8)	5% (4)	3% (2)

Total pupils at each level



65% of students in Year 4 (51 out of 79) are currently working at or above the ideal level in Writing at the end of the year.

17 students are working in Level 1:-

- 7 are new enrolments
- 3 have attendance concerns
- 7 are ESOL.

62 out of the 79 students currently in Y4 had writing data entered at the end of last year to compare against the end of this year.

Progress Made in Writing: End 2023 - End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
62 students in total	33 students (53%)	24 students (39%)	5 students (8%)

92% of students in Year 4 have made sufficient/accelerated progress over the past year. When looking at the 5 children who have made insufficient progress:-

- 2 of them have attendance concerns
- 2 are ESOL
- They are all working within Level 1 of the curriculum.

These students will be targets and tracked through the appraisal process.

Gender Comparisons

Writing End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (33)	61% (20)	33% (11)	6% (2)
Males (29)	45% (13)	45% (13)	10% (3)

61% of girls making accelerated progress over the last year is a fantastic result. Overall, the girls made 94% progress compared to 90% for the boys. It is pleasing to see that the gap between the genders is minimal.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made over the past year.

Y4 Writing End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (19)	26% (5)	58% (11)	16% (3)
Pasifika (7)	43% (3)	43% (3)	14% (1)
NZ European (22)	64% (14)	36% (8)	
Other (14)	79% (11)	14% (2)	7% (1)
Total (62)	33 students (53%)	24 students (39%)	5 students (8%)

All the cohorts made excellent overall progress:-

Maori 84%

Pasifika 86%

NZE 100%

Other 93%

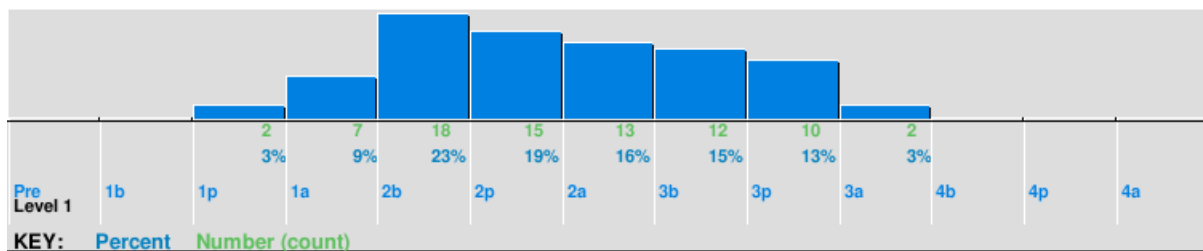
The “Other” cohort made the highest accelerated progress at 79% and had the least insufficient progress at 7%.

Year 4 Maths Overview

The following chart shows how the children in Year 4 are achieving against the different levels of the Maths curriculum at the end of the year.

Y4 Maths	1p	1a	2b	2p	2a	3b	3p	3a
Total (79)	3% (2)	9% (7)	23% (18)	19% (15)	16% (13)	15% (12)	13% (10)	3% (2)

Total pupils at each level



66% of students in Year 4 (52 out of 79) are currently working at or above the appropriate level in the Maths curriculum at the end of the year.

There are 9 students who are working at Level 1 :-

- 3 are new enrolments
- 2 have attendance as a concern
- 4 are ESOL.

62 out of the 79 students currently in Y4 had Maths data entered at the end of last year to compare against the end of this year.

Progress Made in Maths: End 2023 - End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
62 students in total	26 students (42%)	26 students (42%)	10 students (16%)

84% of students from this cohort have made sufficient/accelerated progress in the last year. There are 10 students who have made insufficient progress:-

- 2 have attendance as a concern
- 4 are ESOL
- 1 has high learning needs
- 1 is working at the appropriate level and 1 is working above Level 2 even though their progress has plateaued.

Gender Comparisons

Maths End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (33)	33% (11)	52% (17)	15% (5)
Males (29)	52% (15)	31% (9)	17% (5)

Overall progress made is very similar between the genders, with the girls having made 85% sufficient/accelerated progress compared to 83% for the boys. The boys have made more accelerated progress at 52% compared to 33% of girls.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made over the past year.

Y4 Maths End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (19)	32% (6)	53% (10)	16% (3)

Pasifika (7)	29% (2)	71% (5)	
NZ European (22)	45% (10)	41% (9)	14% (3)
Other (14)	57% (8)	14% (2)	29% (4)
Total (62)	26 students (42%)	26 students (42%)	10 students (16%)

The “Other” cohort has made the most accelerated progress at 57%.

Good overall progress has been made by all of the cohorts:-

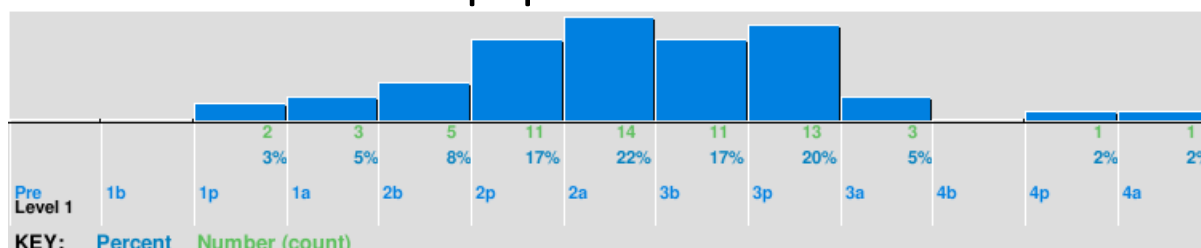
Maori – 84%, Pasifika – 100%, NZE – 86% and Other – 71%

Year 5 **Reading Overview**

The following chart shows how the children in Year 5 are achieving against the different levels of the Reading curriculum at the end of the year. The blue levels are where we would ideally like them to be working by the end of Year 5.

Y5 Reading	1b	1p	1a	2b	2p	2a	3b	3p	3a	4b	4p
(63)	2% (<u>1</u>)	2% (<u>1</u>)	5% (<u>3</u>)	5% (<u>3</u>)	10% (<u>6</u>)	16% (<u>10</u>)	19% (<u>12</u>)	21% (<u>13</u>)	17% (<u>11</u>)	3% (<u>2</u>)	2% (<u>1</u>)

Total pupils at each level



62% of students in Year 5 (39 out of 63) are currently working at Level 3 or above in Reading.

Out of the 5 students who are currently working at Level 1:-

- 1 is a new enrolment
- 3 have attendance concerns
- 2 are ESOL.

54 out of the 63 students currently in Y5 had reading data entered at the end of last year to compare against this year.

Progress made in Reading: End 2023 - End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
54 students	31 students (57%)	17 students (31%)	6 students (11%)

89% of students have made sufficient/accelerated progress over the last year, 57% being accelerated progress. There are only 6 students who have made insufficient progress:-

- 2 have attendance of concern
- 1 is ESOL
- It is interesting to note that 4 of the 6 are already working at the appropriate level and 1 is working above, but their progress has plateaued.

Gender Comparisons

Reading End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (34)	56% (19)	35% (12)	9% (3)
Males (20)	60% (12)	25% (5)	15% (3)

The boys have made slightly more accelerated progress over the last year at 60% compared to 56% with the girls. However the girls have made slightly better overall progress at 91% compared to 85% for the boys.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made over the last year.

Y5 Reading End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (15)	67% (10)	27% (4)	7% (1)
Pasifika (4)	25% (1)	75% (3)	
NZ European (30)	60% (18)	27% (8)	13% (4)
Other (5)	40% (2)	40% (2)	20% (1)
Total (54)	39 students (74%)	10 students (19%)	4 students (8%)

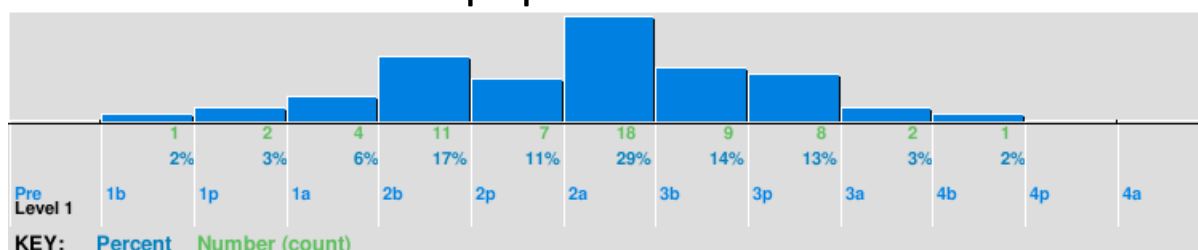
The students from the Maori cohort have made the most accelerated progress at 67% with the NZE cohort close behind with 60%. There are pleasing overall results for all cohorts:- Maori 93%, Pasifika 100%, NZE 87% and Other 80%.

Year 5 Writing Overview

The following chart shows how the children in Year 5 are achieving against the different levels of the Writing curriculum at the end of the year.

Y5 Writing	1b	1p	1a	2b	2p	2a	3b	3p	3a	4b
Total (63)	2% (<u>1</u>)	3% (<u>2</u>)	6% (<u>4</u>)	17% (<u>11</u>)	11% (<u>7</u>)	29% (<u>18</u>)	14% (<u>9</u>)	13% (<u>8</u>)	3% (<u>2</u>)	2% (<u>1</u>)

Total pupils at each level



32% of students in Year 5 (20 out of 63) are currently working at Level 3 or above in Writing with a further 29% sitting at the top end of Level 2.

Out of the 7 children working at Level 1 :-

- 3 have attendance concerns
- 2 are ESOL
- 2 are new enrolments.

54 out of the 63 students currently in Y5 had writing data entered at the end of last year to compare against this year.

Progress made in Writing: End 2023 - End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
54 students	24 students (44%)	19 students (35%)	11 students (20%)

80% of students in Year 5 who had comparative data from last year have made sufficient/accelerated progress, 44% being accelerated. There are 11 students who have made insufficient progress and who will be tracked carefully:-

- 5 of them have attendance of concern
- 1 is ESOL.

Gender Comparisons

Writing End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (34)	44% (15)	32% (11)	24% (8)
Males (20)	45% (9)	40% (8)	15% (3)

Looking at overall progress, the boys have made slightly more than the girls with 85% compared to 76%. The girls and boys have made similar accelerated progress.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made over the last year.

Y5 Writing End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (15)	47% (7)	47% (7)	7% (1)
Pasifika (4)	25% (1)		75% (3)
NZ European (30)	43% (13)	33% (10)	23% (7)
Other (5)	60% (3)	40% (2)	
Total (54)	24 students (44%)	19 students (35%)	11 students (20%)

The most overall progress was achieved by the students from the “Other” cohort, closely followed by the Maori cohort at 93%. All the students who made insufficient progress will be tracked carefully.

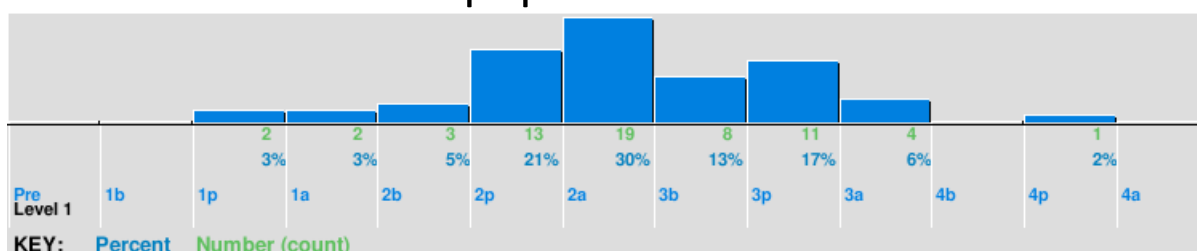
Year 5

Maths Overview

The following chart shows how the children in Year 5 are achieving against the different levels of the Maths curriculum at the end of the year.

Y5 Maths	1p	1a	2b	2p	2a	3b	3p	3a	4b	4p
Total (63)	3% (2)	3% (2)	5% (3)	21% (13)	30% (19)	13% (8)	17% (11)	6% (4)		2% (1)

Total pupils at each level



38% of our Year 5 cohort (24 out of 63) are working at or above the levels we would like them to be working at by the end of Year 5. There is a further 30% of children already working at the top end of Level 2 and poised to be working within Level 3.

Out of the 4 children who are working at Level 1 :-

- 2 have attendance issues
- 2 are ESOL
- 1 is a new enrolment.

54 out of the 63 students currently in Y5 had Maths data entered at the end of last year to compare against this year.

Progress made in Maths: End 2023 - End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
54 students	21 students (39%)	20 students (37%)	13 students (24%)

76% of the students who have comparative data for the last year have made sufficient/accelerated progress.

There are 13 students who have made insufficient progress and who will be tracked carefully:-

- 6 have issues with attendance
- 2 are ESOL
- 2 who have made insufficient progress are working at the appropriate curriculum level but have plateaued at the same level for the year.

Gender Comparisons

Maths End 2023 End- 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (34)	35% (12)	38% (13)	26% (9)
Males (20)	45% (9)	35% (7)	20% (4)

The girls have made 74% progress with 35% of it being accelerated compared to 80% of the boys with 45% of it being accelerated. The gap between the genders has widened slightly since the end of last year.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made over the last year.

Y5 Maths End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (15)	67% (10)	27% (4)	7% (1)
Pasifika (4)	50% (2)		50% (2)
NZ European (30)	30% (9)	43% (13)	27% (8)
Other (5)		60% (3)	40% (2)
Total (54)	39% (21)	37% (20)	24% (13)

The Maori cohort is the group who has made the most progress. 93% of Maori students made sufficient/accelerated progress with 67% of it being accelerated. This is much higher than last year where there was 75% overall progress, with 50% being accelerated.

The Pasifika cohort made 50% overall progress, all accelerated, the NZE cohort made 73% with 30% being accelerated and the “Other” cohort made 60% with no accelerated progress.

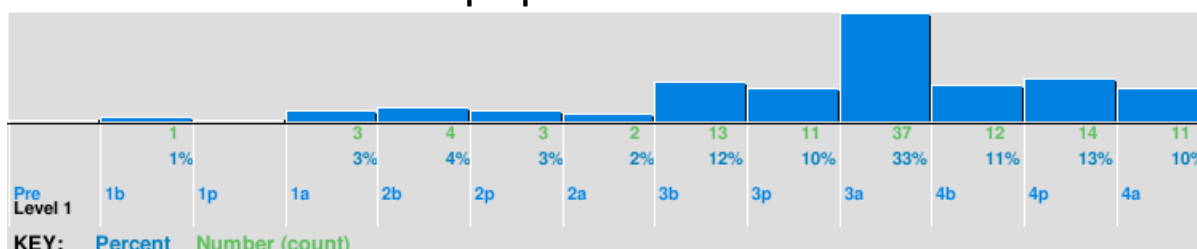
Year 6

Reading Overview

The following chart shows how the children in Year 6 are achieving against the different levels of the Reading curriculum at the end of the year. The blue levels are where we would ideally like them to be working at the end of Year 6.

Y6 Reading	1b	1p	1a	2b	2p	2a	3b	3p	3a	4b	4p	4a
Total (111)	1% (1)		3% (3)	4% (4)	3% (3)	2% (2)	12% (13)	10% (11)	33% (37)	11% (12)	13% (14)	10% (11)

Total pupils at each level



77% of Year 6 students (85 out of 111) are working where we would like them to be at the end of the year compared to 66% from this cohort at the end of last year.

Out of the 4 students who are working at Level 1 :-

- 2 are new enrolments
- 1 has attendance as a concern.

Out of the 111 students in the Y6 cohort, 100 have data from the end of last year to compare against this year.

Progress made in Reading: End 2023 - End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
100 students in total	66 students (66%)	26 students (26%)	8 students (8%)

92% of students who have comparative data made sufficient/accelerated progress over the last year compared to 75% last year which is a fantastic result. 66% of students made accelerated progress over this last year compared to 43% at the end of last year for this same cohort.

There are 8 students who have made insufficient progress :-

- 3 have attendance of concern
- 4 are working at the expected level of the Reading Curriculum for a Y6 student and 1 above, even though their progress has plateaued at that level.

Gender Comparisons

Reading End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (44)	64% (28)	30% (13)	7% (3)
Males (56)	68% (38)	23% (13)	9% (5)

The overall progress by both genders is similar with the girls achieving 93% compared to 91% for the boys. The boys have made slightly more accelerated progress at 68% compared to 64%. The gap between the genders has closed over the last year which is pleasing to see.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made over the past year.

Y6 Reading End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (22)	68% (15)	27% (6)	5% (1)
Pasifika (7)	71% (5)	14% (1)	14% (1)
NZ European (50)	62% (31)	28% (14)	10% (5)
Other (21)	71% (15)	24% (5)	5% (1)
Total (100)	66 students (66%)	26 students (26%)	8 students (8%)

Excellent overall progress has been made by all cohorts:-

Maori 95% sufficient/accelerated progress with 68% of it being accelerated compared to 26% accelerated progress of Maori students at the end of last year.

Pasifika 86%

NZE 90% with 62% accelerated compared to 37% at the end of last year.

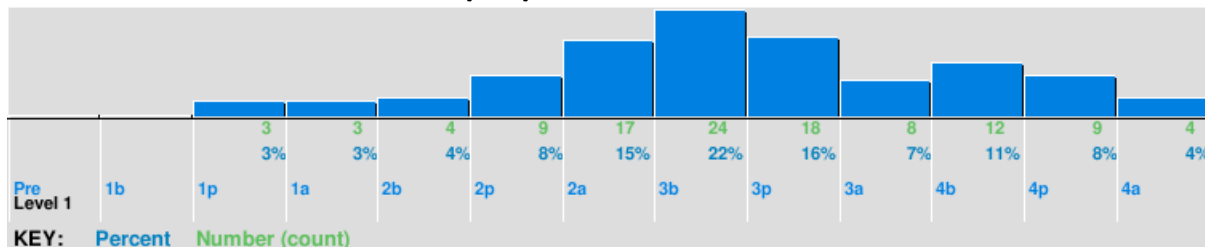
Other 95%

Year 6 Writing Overview

The following chart shows how the children in Year 6 are achieving against the different levels of the Writing curriculum at the end of the year.

Y6 Writing	1p	1a	2b	2p	2a	3b	3p	3a	4b	4p	4a
Total (111)	3% (3)	3% (3)	4% (4)	8% (9)	15% (17)	22% (24)	16% (18)	7% (8)	11% (12)	8% (9)	4% (4)

Total pupils at each level



46% of students in Year 6 (51 out of 111)are working where we would like them to be at the end of the year compared to 37% for this cohort at the end of last year.

There are 6 students working at level 1 of the curriculum:-

- 1 has attendance of concern
- 2 are new enrolments.

Out of the 111 students in the Y6 cohort, 100 have data from the end of last year to compare against this year.

Progress made in Writing: End 2023 - End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
100 students	57 students (57%)	27 students (27%)	16 students (16%)

84% of students in Year 6 with comparative data have made sufficient/accelerated progress over the last year compared to last year's 76%.

There are 16 students who have made insufficient progress and who will be tracked:-

- 2 are ESOL
- 6 have attendance of concern
- 1 is working at the expected level of the Writing Curriculum for a Y6 student, even though their progress has appeared to plateau.

Gender Comparisons

Writing End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (44)	61% (27)	27% (12)	11% (5)
Males (56)	54% (30)	27% (15)	20% (11)

The girls have made slightly more sufficient/accelerated progress with 89% compared to 80% for the boys. However the gap between the genders has reduced since last year.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made over the past year.

Y6 Writing End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (22)	55% (12)	32% (7)	14% (3)
Pasifika (7)	71% (5)	14% (1)	14% (1)
NZ European (50)	60% (30)	20% (10)	20% (10)
Other (21)	48% (10)	43% (9)	10% (2)
Total (100)	57 students (57%)	27 students (27%)	16 students (16%)

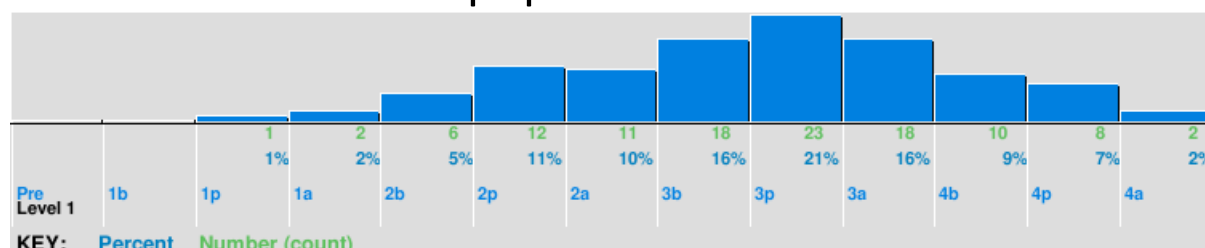
Excellent overall progress has been made in all the cohorts:- Maori 86%, Pasifika 86%, NZE 80% and the Other cohort 90%. It is pleasing to see the Pasifika cohort with the highest percentage making accelerated progress.

Year 6 Maths Overview

The following chart shows how the children in Year 6 are achieving against the different levels of the Maths curriculum at the end of the year.

Y6 Maths	1p	1a	2b	2p	2a	3b	3p	3a	4b	4p	4a
Total (111)	1% (1)	2% (2)	5% (6)	11% (12)	10% (11)	16% (18)	21% (23)	16% (18)	9% (10)	7% (8)	2% (2)

Total pupils at each level



55% of students in Year 6 (61 out of 111) are working at the expected level at the end of the year compared to 50% at the end of 2023. A further 16% are already working within Level 3 of the Maths curriculum. There are only 3 students working at level 1 of the curriculum:-

- 1 of them has attendance as a concern
- 1 is ESOL.

Out of the 111 students in the Y6 cohort, 100 have data from the end of last year to compare against this year.

Progress made in Maths: End 2023- End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
100 students	43 students (43%)	34 students (34%)	23 students (23%)

77% of Year 6 students who have comparative data have made sufficient/accelerated progress in Maths over this last year which is the same result as the end of 2023.

There are 23 students who have made insufficient progress and who will be tracked carefully:-

- 4 are ESOL
- 8 have attendance of concern
- 5 are actually working at the expected level of the Maths Curriculum for a Y6 student and 3 above, even though their progress has plateaued.

Gender Comparisons

Maths End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (44)	36% (16)	36% (16)	27% (12)
Males (56)	48% (27)	32% (18)	20% (11)

The overall progress of the girls is 73% compared to the boys at 80%. The boys have a higher percentage who have made accelerated progress so the gap has increased slightly between the genders from last year.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made over the past year.

Y6 Maths End 2023 – End 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (22)	55% (12)	32% (7)	14% (3)
Pasifika (7)	29% (2)	14% (1)	57% (4)
NZ European (50)	40% (20)	32% (16)	28% (14)
Other (21)	43% (9)	48% (10)	10% (2)
Total (100)	43 students (43%)	34 students (34%)	23 students (23%)

The Maori cohort has the highest percentage making accelerated progress at 55% . The overall progress made by each cohort is:-

Maori 86%, Pasifika 43%, NZE 72% and the Other 90%.

All the students making insufficient progress will be targets in 2025.



KATIKATI PRIMARY SCHOOL
YEARS 1-3
END OF YEAR AGGREGATED
DATA
2024

Analysis of Data for Years 1-3 End of Year 2024

Curriculum Levels and Years

The diagram below is taken from the New Zealand Curriculum document. It shows how the curriculum levels typically relate to years at school. For example children may be working within Level One in Years 1, 2, 3 and sometimes Year 4. You can see that children usually take between two and three years to work through each level of the curriculum. Many students do not, however fit this pattern including those with special learning needs or those who come from non-English speaking backgrounds. We use the levels Basic (B), Proficient (P) and Advanced (A) in this report at each curriculum level.



As there is such a wide span of typical achievement, as a school we have set ourselves the following targets:-

Year Level	Where we would ideally like students in each year group to be by the end of the year
1	Working within Level 1 (1P)
2	Working competently at Level 1 (1A)
3	Working within Level 2 (2B)
4	Proficient at Level 2 (2P/2A)
5	Working within Level 3 (3B)
6	Proficient at Level 3 (3P/3A)

Teachers are asked to assess the children using on-going observations in the classroom as well as information gathered from standardised tests. In order to look at the progress made, instead of reporting on the actual curriculum levels we will record data as:

Accelerated progress- where a child has moved more than one step progress in the curriculum

Sufficient progress- where a child has made one step progress

Insufficient progress- where either a child has been put back a level or has plateaued

Support Programmes Operating for Year 1-3 students

Currently there are a number of support programmes operating for some of our priority learners in Years 1-3. These include:-

- Reading Eggs (for Year 3s) – an online programme which has been well received by the children. It builds on the five key areas needed to become a good reader. Phonemic awareness and phonics, sight words, vocabulary, fluency and comprehension.
- Teacher aide support for ESOL (English as a Second Language) students
- Teacher aide support in classes for Literacy & Ready for Learning programme in Years 0-2
- Reading Recovery for 6 year olds who need extra support with Reading and Writing
- Early Literacy Support with Andrea Menhinick for those struggling with Reading and Writing in Year 1-2 classes
- Some students have support from a Resource Teacher for Literacy (RTLit)
- Some students have support from a Resource Teacher for Learning and Behaviour (RTLb)

We are very fortunate to have 15 Volunteer Readers working with our children to support their reading.

Structured Literacy

We have continued schoolwide to implement structured literacy which was mandated by the Ministry of Education.

Our Literacy Leader has continued to support teachers to ensure this approach has been embedded across all areas of the school, as well as support teachers with writing programmes.

As well as this 4 of our Junior staff have completed their training in BSLA (Better Start Literacy Approach) with Andrea Menhinick working alongside them as their facilitator. We will be training another 4 Junior staff in the first 2 terms of 2025.

Junior School Record of Oral Language & the 1st year at school

When children start at school within the first month the Record of Oral Language is administered. This test provides information as to the child's oral language development as well as their ability to handle grammatical structures.

This test alerts teachers to the needs of their students as oral language underpins all literacy learning.

The scoring of this test is out of 42, with any student scoring 13 or less deemed as "at risk" in terms of learning. These students will have acquired only a limited control over the structures of oral English. They will be likely to have difficulty in many tasks in their first year at school such as following all but the simplest forms of instructions given by the teacher, and following a story read to the class.

67 students were tested on the Record of Oral Language on school entry over the 2024 year.

34/67 or 51% scored 13 or below so were "at risk" in terms of Literacy Learning when starting school

Below is a table to show those students at risk.

Boys	Girls	NZ Maori	Pasifika	ESOL
65%	35%	15%	15%	44%
(22/34)	(12/34)	(5/34)	(5/34)	(15/34)

Our Ready for Learning programme which children enter when first starting at school places a major focus on accelerating oral language through activities to do with the foundation skills of speaking, & hearing.

This Ready for Learning programme uses the latest research in neuroscience to identify and support foundation skills such as speaking, moving, seeing, hearing and print as well as the Key Competencies such as care of belongings, growing independence and following instructions. These skills are the keys to successfully being able to read, write and other skills.

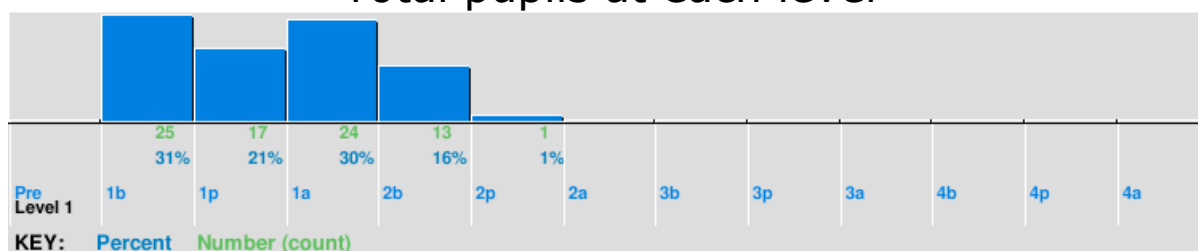
Year 2

Reading Overview

The following chart shows how the children in Year 2 are achieving against the different levels of the Reading curriculum at the end of the year. The blue levels are where we would ideally like them to be working at/above by the end of Year 2.

Reading	1b	1p	1a	2b	2p
Y2	31%	21%	30%	16%	1%
(80)	(25)	(17)	(24)	(13)	(1)

Total pupils at each level



69 out of the 80 students currently in Y2 had reading data entered at the end of last year to compare against the end of this year.

Progress Made in Reading in Y2	Accelerated Progress	Sufficient Progress	Insufficient Progress
69 students	39% (27)	36% (25)	25% (17)

75% of the children in Year 2 have made accelerated or sufficient progress in Reading this year.

This is to be celebrated and is no doubt a result of 4/5 teachers being already BSLA trained or training this past 2 terms. In the mid year results while the numbers of children in the cohort were lower we had 35% having made accelerated or sufficient progress.

When looking at the 17 children who have made insufficient progress:

- 11 (65%) have attendance issues
 - 3 (18%) are ESOL
 - 7 (41%) are receiving some form of support with their learning albeit Teacher Aide support through the ESOL programme, Mrs Menhinick small group Literacy support, or support within the class in small groups.
- These children who have made insufficient progress will continue to be closely monitored next year.

Gender Comparisons

Reading End 2023 - 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (35)	37% (13)	51% (18)	11% (4)
Males (34)	41% (14)	21% (7)	38% (13)

88 % of females have made accelerated progress or sufficient progress in Reading compared to 62 % of males. The children who have made insufficient progress will be target students & will be tracked carefully through our appraisal process next year.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made.

Reading End 2023-2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (18)	28% (5)	33% (6)	39% (7)
Pasifika (2)	50% (1)		50% (1)
NZ European (37)	49% (18)	32% (12)	19% (7)
Other (12)	25% (3)	58% (7)	17% (2)
Total 69	39% (27)	36% (25)	25% (17)

The NZ European (81%) as well as the Other (83%) cohort were similar in terms of making accelerated or sufficient progress.

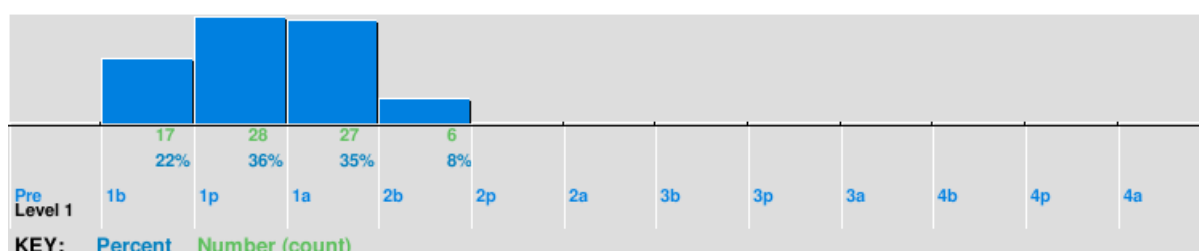
3/7 (43%) of the Maori cohort who have made insufficient progress have been working with Andrea Menhinick in an Early Literacy Support Group. These children have been tracked in depth showing progress from the beginning of this year to end of year. 5/7 (71%) have attendance issues which has impacted on progress. We have addressed these issues over the year through our Attendance procedures.

Writing Overview

The following chart shows how the children in Year 2 are achieving against the different levels of the Writing curriculum at the end of the year. The blue levels are where we would ideally like them to be working at/above by the end of Year 2.

Writing	1b	1p	1a	2b
Y2 (80)	21% (17)	35% (28)	36% (29)	8% (6)

Total pupils at each level



69 out of the 80 students currently in Y2 had writing data entered at the end of last year to compare against the end of this year.

Progress Made in Writing in Y2	Accelerated Progress	Sufficient Progress	Insufficient Progress
69 students	12% (8)	59% (41)	29% (20)

71% of our children in Year 2 have made accelerated or sufficient progress in Writing at the end of the year.

When looking at the 20 children who have made insufficient progress:

- 10 (50%) have attendance issues (3 of which are Chronic, which we are addressing through our Attendance procedures)
- 2 (10%) are already working at a higher level than is expected.
- 4 (20%) are ESOL
- 12 (60%) of these children are receiving some form of support with their learning.

All of these children will be targets and tracked through the appraisal process next year.

Gender Comparisons

Writing End of Year 2023 - 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress

Females	20%	69%	11%
(35)	(7)	(24)	(4)
Males	3%	50%	47%
(34)	(1)	(17)	(16)

89 % of females have made accelerated or sufficient progress in Writing compared to 53% of our boys.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made.

Writing End 2023-2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori	17%	39%	44%
(18)	(3)	(7)	(8)
Pasifika		100%	
(2)		(2)	
NZ European	11%	65%	24%
(37)	(4)	(24)	(9)
Other	8%	67%	25%
(12)	(1)	(8)	(3)
Total 69	12%	59%	29%
	(8)	(41)	(20)

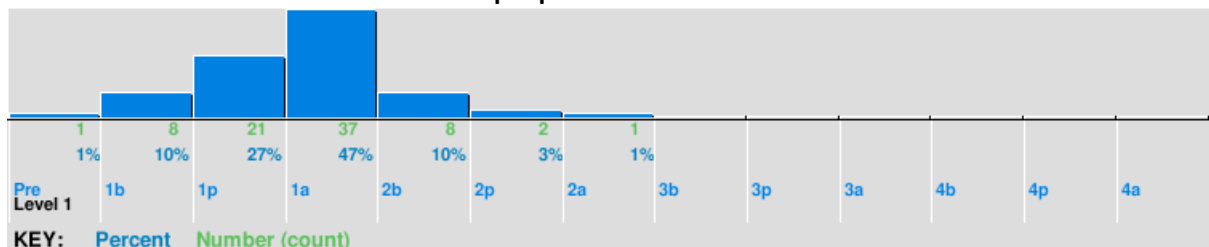
The NZ European at 76 % and the other cohort(75%) are similar in terms of children making accelerated progress or sufficient progress in Writing. While the Pasifika is 100% which is great there are only 2 children in this cohort. Looking at those 8 who have made insufficient progress in the Maori cohort, 5 (63%) of them have been working with Andrea Menhinick in the Early Literacy Support group which is both reading and writing. We have 1 (1%) in this cohort who is working above where he needs to be at the end of Year 2.

Maths Overview

The following chart shows how the children in Year 2 are achieving against the different levels of the Maths curriculum at the end of the year. The blue levels are where we would ideally like them to be working at/above by the end of Year 2.

Maths	Pre Level	1b	1p	1a	2b	2p	2a
Y2	1%	10%	28%	46%	11%	3%	1%
(80)	(1)	(8)	(22)	(37)	(9)	(2)	(1)

Total pupils at each level



69 out of the 80 students currently in Y2 had Maths data entered at the end of last year to compare against the end of this year.

Progress Made in Maths in Y2	Accelerated Progress	Sufficient Progress	Insufficient Progress
69 students	39%	43%	17%
	(27)	(30)	(12)

When looking at the 12 children who have made insufficient progress:

- 6 (50%) have attendance issues (2 of which are Chronic, 1 we are addressing through our Attendance procedures, and the other isn't attending school at present)
- 2 (17%) are ESOL
- 6 (50%) are receiving some form of support with their learning.

These children will be tracked next year as part of the appraisal process.

Gender Comparisons

Maths End 2023 - 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (35)	43% (15)	43% (15)	14% (5)
Males (34)	35% (12)	44% (15)	21% (7)

86 % of females have made accelerated progress or sufficient progress in Maths compared to 79 % of males. The children who have made insufficient progress will be target students & will be tracked carefully through our appraisal process next year.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made.

Maths End 2023- 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (18)	50% (9)	33% (6)	17% (3)
Pasifika (2)	50% (1)		50% (1)
NZ European (37)	41% (15)	41% (15)	19% (7)
Other (12)	17% (2)	75% (9)	8% (1)
Total 69	39% (27)	43% (30)	17% (12)

The Other cohort had the highest percentage of students making accelerated progress or sufficient progress at 92%. The NZ European had 82% making accelerated or sufficient progress.

Of the 3 (17%) of the Maori cohort who have made insufficient progress, 2 have attendance issues – 1 of these is chronic which we have addressed over this past year and has improved. 2 (29%) of these children are receiving extra support with literacy which will support their learning in Maths as this is so language based at this stage.

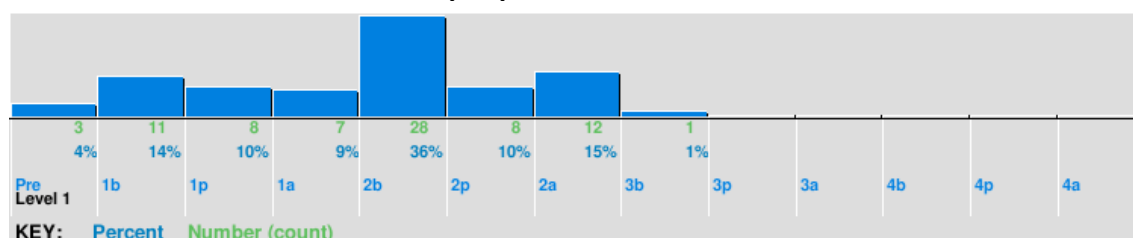
Year 3

Reading Overview

The following chart shows how the children in Year 3 are achieving against the different levels of the Reading curriculum at the end of the year. The blue levels are where we would ideally like them to be working at/above by the end of Year 3.

Reading	Pre	1b	1p	1a	2b	2p	2a	3b
Y3	4%	14%	10%	9%	36%	10%	15%	1%
(78)	(3)	(11)	(8)	(7)	(28)	(8)	(12)	(1)

Total pupils at each level



63 out of the 78 students currently in Y3 had reading data entered at the end of last year to compare against the end of this year.

Progress Made in Reading in Y3	Accelerated Progress	Sufficient Progress	Insufficient Progress
63 students	51%	38%	11%
	(32)	(24)	(7)

89% of our children in Year 3 have made accelerated or sufficient progress in Reading.

When looking at the 7 children who have made insufficient progress:-

- 2 (29%) are already at or above the level appropriate for their year group.
- 2 (29%) have attendance issues
- 1 (14%) is ESOL
- 5 (71%) are receiving support with their learning.
- 4 (57%) are working on the Reading Eggs programme which builds on the five areas needed to be a good reader.

Gender Comparisons

Reading End 2023-2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (30)	57% (17)	33% (10)	10% (3)
Males (33)	45% (15)	42% (14)	12% (4)

The girls are performing better than the boys with 90% making accelerated or sufficient progress over the past year compared to 87% of the boys.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made.

Reading End 2023-2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (17)	53% (9)	18% (3)	29% (5)
Pasifika (6)	50% (3)	50% (3)	
NZ European (30)	53% (16)	43% (13)	3% (1)
Other (10)	40% (4)	50% (5)	10% (1)
Total 63	51%	38%	11%

	(32)	(24)	(7)
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Our Pasifika (100%) although only 2, our NZ European (96%), and other (90%) cohort are all similar in terms of students making accelerated or sufficient progress in Reading. Of the 5 (29%) Maori cohort who have made insufficient progress, 2 (40%) are already reading at a higher level than their chronological age, and 3 (60%) are receiving extra support with their reading.

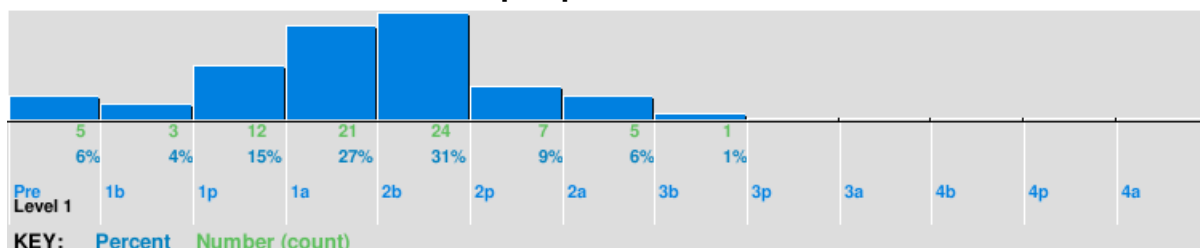
Writing Overview

Year 3

The following chart shows how the children in Year 3 are achieving against the different levels of the Writing curriculum at the end of the year. The blue levels are where we would ideally like them to be working at/above by the end of Year 3.

Writing	Pre	1b	1p	1a	2b	2p	2a	2p
Y3	6%	4%	15%	27%	31%	9%	6%	1%
(78)	(5)	(3)	(12)	(21)	(24)	(7)	(5)	(1)

Total pupils at each level



63 out of the 78 students currently in Y3 had writing data entered at the end of last year to compare against the end of this year.

Progress Made in Writing in Y3	Accelerated Progress	Sufficient Progress	Insufficient Progress
63 students	33%	51%	16%
	(21)	(32)	(10)

84% of our children in Year 3 have made accelerated or sufficient progress in Writing at the end of the year.

When looking at the 10 children who have made insufficient progress:-

- 5 (50%) have attendance issues
- 2(20%) are writing at a higher level than their year cohort.
- 7 (70%) are working on the Reading Eggs programme which builds on the five areas needed to be a good reader which transfers as well into their writing.
- 5 (50%) have very high learning needs and have extra support from Teacher Aides

All these children will be targets and tracked through the appraisal process next year.

Gender Comparisons

Writing End 2023 - 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females (30)	37% (11)	50% (15)	13% (4)
Males (33)	30% (10)	52% (17)	18% (6)

The girls (87%) & boys (82%) have very similar results in terms of making accelerated or sufficient progress in Writing at the end of this year.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made.

Writing End 2023- 2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori (17)	18% (3)	41% (7)	41% (7)
Pasifika (6)	67% (4)	33% (2)	
NZ European (30)	33% (10)	57% (17)	10% (3)

Other	40%	60%	
(10)	(4)	(6)	
Total 63	33%	51%	16%
	(21)	(32)	(10)

The Pasifika and other cohort have done exceptionally well with 100% in both cohorts having made accelerated or sufficient progress in Writing. With the Māori cohort at 59%, 5 (2%) of the Maori cohort are working on Reading Eggs to support both reading and writing. 2 (12%) have been working with Mrs Menhinick for extra support in writing. These children will continued to be tracked as part of the appraisal process next year.

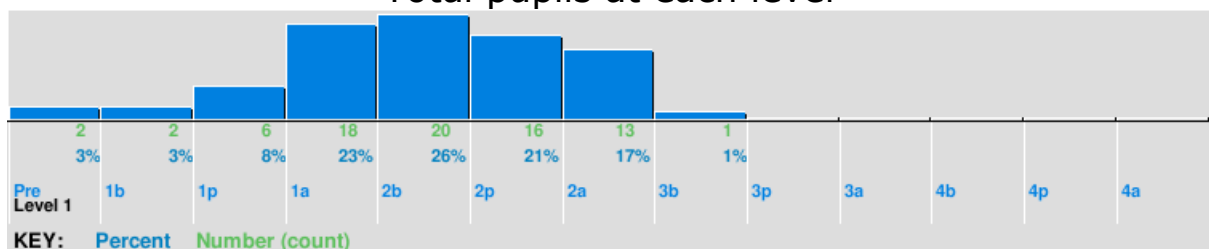
Maths Overview

Year 3

The following chart shows how the children in Year 3 are achieving against the different levels of the Maths curriculum at the end of the year. The blue levels are where we would ideally like them to be working at/above by the end of Year 3.

Maths	pre	1b	1p	1a	2b	2p	2a	3b
Y3	3%	3%	8%	23%	26%	19%	18%	1%
(78)	(2)	(2)	(6)	(18)	(20)	(15)	(14)	(1)

Total pupils at each level



63 out of the 78 students currently in Y3 had Maths data entered at the end of last year to compare against the end of this year.

Progress Made in Maths in Y3	Accelerated Progress	Sufficient Progress	Insufficient Progress
63 students	51%	33%	16%
	(32)	(21)	(10)

84% of our children in Year 3 have made accelerated or sufficient progress in Maths at the end of this year.

When looking at the 10 children who have made insufficient progress:-

- 4 (40%) are already at or above the level appropriate for their year group.
- 3 (30%) have attendance issues
- 2 (20%) are ESOL and as Maths is very much language based this makes learning more of a challenge in Maths.

The 6 children who have made insufficient progress and are below where they should be will continue to be targets and tracked through the appraisal process next year.

Gender Comparisons

Maths End 2023-2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Females	53%	33%	13%
(30)	(16)	(10)	(4)
Males	48%	33%	18%
(33)	(16)	(11)	(6)

Both boys (81%) and girls (86%) are similar in terms of making accelerated or sufficient progress in Maths at the end of this year.

Ethnicity Comparisons

The following table shows a breakdown for each ethnicity and the overall progress made.

Maths End 2023-2024	Accelerated Progress	Sufficient Progress	Insufficient Progress
Maori	53%	18%	29%
(17)	(9)	(3)	(5)
Pasifika	67%	33%	

(6)	(4)	(2)	
NZ European	43%	47%	10%
(30)	(13)	(14)	(3)
Other	60%	20%	20%
(10)	(6)	(2)	(2)
Total 63	51%	33%	16%
	(32)	(21)	(10)

The Pasifika (100%) and NZ European (90%) have the highest percentage of students making accelerated or sufficient progress in Maths. Of the 5 NZ Maori children who have made insufficient progress 2 (40%) are working above the expected level- the other 3 have significant learning needs in Literacy as well. These children will be tracked closely next year as part of the appraisal process.

Giving effect to Te Tiriti o Waitangi

Through our community consultation, one of the goals we are working on as a kura is Reflecting our Community within our School. We have a Cultural Pedagogies Unit holder who is responsible for leading this area.

We have a whānau pod at the school where we offer a programme with a more in depth focus on tikanga and Te Reo Māori. We are hoping over time to develop this space into a bilingual unit.

Unfortunately at this time we have been unsuccessful in being able to employ a Te Reo speaking kaiako. We have two kaiawhina working in this space who have enhanced the children's Te Reo and understanding of Te Ao Māori.

We are employing a professional kapa haka tutor who offers tuition across the school.

We are being well supported by a Hapu Liaison elected by our local hapu. Our liaison has enhanced communication between the school and whānau and is able to provide cultural expertise to guide the school.

Whānau Hui are held on a regular basis. They enable whānau to have a say on the development of our whānau pod.

Statement of Compliance with Employment Policy

Health and Safety procedures are in place for staff. Every staff member has access to the agenda and minutes of the Health and Safety Committee which meets twice a term. They also have access to a Near Miss and Harm to Staff document where they can report concerns.

The Board is planning to conduct a staff wellbeing survey in 2025.

We have an equal opportunities policy which informed our practice when undertaking appointments and distributing fixed term units. A Board member is elected as EEO officer. All of our policies are available to staff. Compliance with our Employment and EEO policies is covered annually at a Board meeting.

Staff appointments have been undertaken in 2024 in line with our personnel policy and we have fulfilled our obligations as set out in our policy and procedures. A panel, including a member of the Board, was set up for the process. Adverts were placed nationally and a shortlist was drawn up. We have an Equal Employment Policy

covering race, gender and disability. Equal employment opportunities were considered during the appointment process and due care and consideration was given to ensure that the candidates appointed were the best people for the jobs. Interviews were held and references were sought for the preferred candidates.

In 2024, the school received total Kiwisport Funding of \$8086.00. The funding went towards the Sport's Co-ordinator's wages for the school. Through the work of the Sport's Co-ordinator, we had in excess of 320 children taking part in a wide variety of sports teams and events. Every child at the school also had the opportunity to take part in a cross-country competition and athletics. Students who qualified could also take part in cluster and regional sporting events.