



Kingslea School

'Herea tō waka ki te whetū, kāore ki te titiwai'

Annual Report 2024

*Rediscovering the
magic of learning*

Welcome to Kingslea School

Let me share a bit about our unique educational context and the tamariki and rangatahi we support.

You won't find any photos of our ākonga in this document like you will in any other kura in Aotearoa. Due to privacy concerns, we cannot share photos of our ākonga.

Our ākonga often face significant challenges: many are young offenders, and up to 80% have a care and protection history. In youth justice, there is a 600% annual churn, and around 50% are suspected to have undiagnosed Fetal Alcohol Spectrum Disorder (FASD) in addition to other comorbidities such as: Traumatic Brain Injury (TBI); Dyslexia; Autism Spectrum Disorder (ASD); Intellectual Disability (ID); Communication, speech or language disorders; Attention-Deficit/Hyperactivity Disorder (ADHD), exacerbated by experiences of complex trauma and attachment issues.

Almost all have been disengaged from education since Year 7 due to suspension, exclusion, or truancy. The majority of our ākonga are Māori.

Kingslea School is a specialist composite school (ages 7-19 years) operating across eight campuses nationwide. These include four youth justice residences, one care and protection residence, and three community campuses for rangatahi on the edge of care.

Our youth justice residences serve the top 1-2% of youth offenders in Aotearoa, with stays ranging from 4-6 months although the average stay is less than 40 days. Classrooms cater to a wide range of abilities, from below NZC Level 1 to NCEA Level 3. For many, this is their last chance to engage in education.

It warms my heart to see our ākonga happy at school. Our teachers, the right teachers, are our greatest resource. At interviews, I often tell applicants that I need them to love our ākonga. At times, they can be challenging in the classroom, but we embrace each day as an opportunity to start anew, demonstrating unwavering commitment and understanding towards them.

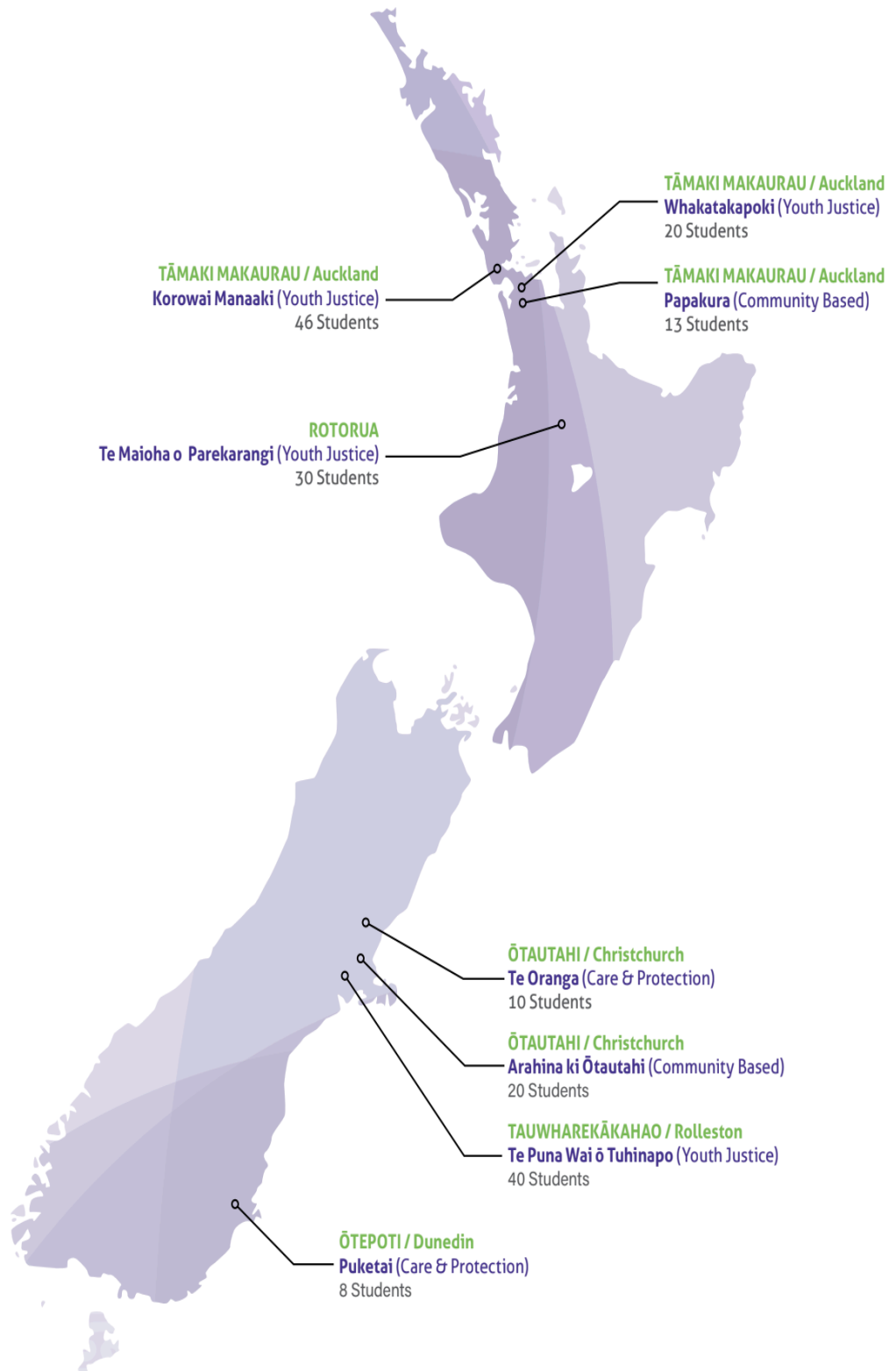
We never underestimate the power of keeping tamariki and rangatahi engaged in education. Not being in education is a major driver of crime. The ability for ākonga to reach their potential in the education system is a protective factor for positive lifelong outcomes.

We focus on creating safe, predictable environments that help our ākonga feel secure, self-regulate, and reconnect with learning, fulfilling our vision: 'Rediscover the magic of learning.'

Kingslea School Board Members

Board Member	Position	How Position Gained	Date Term Finishes
Emma Hunter (Presiding Member)	Ministerial Representative	Appointed	December 2025
Tna Lomax (Principal)	Principal	ex Officio	
Colleen Bardsley	Parent Representative	Co-opted	February 2026
Alsion Cronin	Oranga Tamariki Representative	Appointed	August 2026
Tracy Spiers	Staff Representative	Elected	September 2025
Ngaire Button (Deputy Presiding Member)	Ministerial Representative	Appointed	December 2025
Aimee Hunter	Oranga Tamariki Representative	Appointed	September 2026

Kingslea School Locations



Vision, Values and Principles

Our Vision

Rediscovering the magic of learning

Our Principles

The principles set out below embody our beliefs about what is important and desirable in the Kingslea School curriculum. They underpin all of our decision-making.

These principles put our students at the centre of teaching and learning, our curriculum is engaging, challenging, future focussed, inclusive, and affirming of New Zealand's unique identity.

These principles are particularly relevant to the processes of planning, prioritising, and review.

Student Wellbeing

Our curriculum recognises the importance of hauora for our students; which encompasses the physical, mental and emotional, social, and spiritual dimensions of health.

High Expectations

Our curriculum supports and empowers all students to learn and achieve personal excellence, regardless of their individual circumstances.

Treaty of Waitangi

Our curriculum acknowledges the principles of the Treaty of Waitangi and the bicultural foundations of Aotearoa New Zealand. All students have the opportunity to acquire knowledge of te reo Māori me ona tikanga.

Cultural Diversity

Our curriculum reflects New Zealand's cultural diversity and values the histories and traditions of all people.

Inclusion

Our curriculum is non-sexist, non-racist, and non-discriminatory; it ensures that students' identities, languages, abilities, and talents are recognised and affirmed and that their learning needs are addressed.

Learning to Learn

Our curriculum encourages all students to reflect on their own learning processes and to learn how to learn. In rediscovering the magic of learning our students travel a pathway to lifelong learning.

Community Engagement

Our curriculum has meaning for students, connects with their wider lives, and engages the support of their whānau, agencies, and communities.

Coherence

Our curriculum offers our students individualised learning programmes that make links within and across learning areas, providing for coherent transitions, and opens up pathways to further learning. Policies, practices and initiatives are integrated and cohesive, contributing to a seamless approach to meeting the needs of our students.

Future Focus

Our curriculum encourages our students to look to their future by exploring such significant future focused issues as sustainability, citizenship, enterprise, and globalisation.

Our Values

Our curriculum is value based. Differentiated learning is vital, with a focus on successful transitional pathways. The **Key Competencies** are integrated throughout our values. Our values stated below are promoted, modelled, and explored on a daily basis by all ākonga, staff and board.



Tū Pono	<ul style="list-style-type: none"> • Knowing one's identity, abilities and talents • Strong self-efficacy • Responsible • Resilient • Mana motuhake • Managing self
Manaaki and Awhi	<ul style="list-style-type: none"> • Respectful of self, others and the environment • Strong relationships • Tolerant and accepting of others • Skilled communicators • Relating to others
Porianga	<ul style="list-style-type: none"> • A sense of belonging and connection to their community • Participating and engaging in learning • Building caring and inclusive learning communities • Mana whenua • Participating and contributing
Wairua Auaha, Wairua Uiui	<ul style="list-style-type: none"> • Learning through innovation, inquiry and curiosity • Critical, creative and reflective thinkers • Entrepreneurs • Challenging ourselves and others • Thinking
Ako	<ul style="list-style-type: none"> • Learning through reciprocity • Self-actualisation • Successful • A valued student voice • Understanding Language, Symbols and Text

Te Tiriti o Waitangi

Kingslea School acknowledges that a purpose of the Education and Training Act 2020 (s 4) is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. We recognise our responsibility to give effect to Te Tiriti o Waitangi and are guided by the articles of Te Tiriti o Waitangi in fulfilling this responsibility.

- **Article 1: Kāwanatanga | Honourable governance**

We are committed to equitable partnerships and genuine collaboration. We undertake governance, leadership, and decision making that is equitable and collective.

- **Article 2: Rangatiratanga | Māori self-determination**

We affirm tino rangatiratanga and mana motuhake. We honour the tikanga and kawa of mana whenua and ensure they are active participants in decisions that impact Māori in their takiwā (area).

- **Article 3: Ōritetanga | Equity**

We seek out and remove barriers and bias from systems, structures, and processes. We give status and mana to all aspects of te ao Māori. We pursue equity for all. We actively revitalise te reo Māori and appropriately observe tikanga Māori.

- **Te Ritenga | Spiritual and religious freedom**

We ensure people have the right to and freedom of their spiritual and religious beliefs. We honour Māori spirituality and integrate mātauranga Māori appropriately into school programmes.

We have particular regard to the National Education and Learning Priorities (NELP), which align with the education and learning objectives set out in the Education and Training Act (s 5.4). These objectives include instilling in each tamariki and rangatahi an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori.

Board responsibility

Under the Education and Training Act (s 127), a primary objective of the board in governing the school is to give effect to Te Tiriti o Waitangi by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and Te Ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students.

The board also operates an employment policy that complies with the principles of being a good employer. This includes our responsibility under the Education and Training Act (s 597) to recognise:

- the aims and aspirations of Māori
- the employment requirements of Māori
- the need for greater involvement of Māori in the education service.

Engaging with mana whenua

Kingslea School is committed to establishing and strengthening our relationships with mana whenua. We seek to provide educational content that supports students to learn about the history, stories, and tikanga of our local hapū and iwi.

Community partnership

We build relationships and partner with Māori to support rangatiratanga and Māori educational success as Māori (NELP Priority 2).

We engage regularly with our school community and we aim to include our Māori community in decision making by:

- creating opportunities for whānau Māori to meet together with school representatives
- having appropriate and accessible ways that whānau Māori can communicate with the school.

Strategic planning

Strategic planning at Kingslea School underpins all school programmes and allows us to plan and evaluate how we are achieving our objectives and fulfilling our responsibilities. We seek to understand, consider, and respond to the needs and aspirations of our Māori community when developing our strategic goals.

- Our **strategic plan** includes strategies for giving effect to Te Tiriti o Waitangi.
- Our **annual implementation plan** includes how targets and actions will support Te Tiriti o Waitangi obligations.
- Our **annual report** includes how the school has given effect to Te Tiriti o Waitangi.

As part of our strategic planning, we consider the aspirations our Māori community have for empowering their tamariki to be successful as Māori. We seek to support the educational success of Māori students in ways that include, but are not limited to, academic achievement. In 2023 we adopted a whakatauki that speaks to our aspirations for all tamariki and rangatahi; ‘Hera tē waka ki te whetū, kāorw ki te titiwai’, tie your waka to a star, not a glow. The meaning is to try harder, strive for me.

School programmes

Kingslea School aims to instill in each tamariki and rangatahi an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori. We ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori (Education and Training Act, s 5.4 and s 127). Kingslea School works to localise our school curriculum and ensure school programmes reflect the identity and aspirations of our Māori community.

Our school curriculum aligns with Te Tiriti o Waitangi as a guiding principle of The New Zealand Curriculum and Te Marautanga o Aotearoa. We engage with Ka Hikitia Ka Hāpaitia (Māori Education Strategy) as a framework to ensure Māori students achieve success as Māori.

In support of the NELP, we work to meaningfully incorporate te reo Māori and tikanga Māori into school programmes (NELP Priority 5), and we support staff to develop their teaching capability, knowledge, and skills to meet the needs of Māori students (NELP Priority 6).

Equitable outcomes

As a board, our objectives include ensuring every ākonga is able to attain their highest possible standard in educational achievement, and giving effect to Te Tiriti o Waitangi by achieving equitable outcomes for Māori students (Education and Training Act, s 127).

We have high aspirations for every student and aim to identify and reduce barriers that prevent students from accessing, participating in, or remaining engaged in school. We partner with families and whānau to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures (NELP Priorities 2 and 3).

Our school planning addresses how we can support students whose needs have not yet been well met. Kingslea School regularly reviews our progress towards achieving equitable outcomes, as set out in our strategic plan. We monitor achievement to provide support (including learning support) or extension programmes as required, and we are accountable and responsive to ākonga and community needs through regular reporting and review

Reporting on the principles of being a Good Employer

How have you met your obligations to provide good and safe working conditions?

At Kingslea School:

- we provide appropriate induction, training and professional guidance
- workplace harassment or bullying is not tolerated
- kaimahi may request leave as required
- kaimahi may request access to professional development and mentoring, as required, to increase competency and confidence and reduce stress
- kaimahi may apply for flexible working arrangements to be considered
- we recognise stress in the workplace as a hazard, work to manage it, and encourage staff to speak up if they need support
- we have guidelines for the use of social media to protect kaimahi and ākonga
- We understand the increased risk from working alone and ensure risk assessments are robust and staffing is adequate to support the activity.

To support kaimahi wellbeing and safety, we ensure that:

- kaimahi are made aware of our emergency, disaster, and crisis management and healthcare procedures
- if a kaimahi is a subject of a concern or complaint, they are informed about the concerns and complaints process and are offered appropriate support
- We run regular kaimahi surveys on resilience and provide kaimahi training annually
- if a kaimahi is involved in a confrontation (physical or verbal), they are offered support appropriate to the situation, which includes an incident debriefing.

Kaimahi are encouraged to report any health or wellbeing concerns to the principal and senior management team. Counselling is available through an Employee Assistance Programme (EAP) or a general practitioner (GP) can help kaimahi to support each other. Kaimahi with concerns about the mental health of a colleague can raise this with the principal or an appropriate senior kaimahi. If a kaimahi becomes aware that a colleague is at risk of self-harm or suicide, they should consult with the principal or an appropriate kaimahi urgently. In the case of the imminent threat of suicide, we ensure the person's immediate safety and ring 111.

If a kaimahi has an accident, injury, or illness at work, we follow the procedures in Managing Injuries and Illness and Recording and Reporting Accidents, Injuries, and Illness. To make reporting easier and more accessible, we have introduced a kaimahi app that allows reporting in real time. Our health and safety committee and elected health and safety representatives are responsible for promoting the

	<p>interests of kaimahi who have suffered illness or injury at work, including support for returning to work.</p> <p>Support for returning to work</p> <p>Support and rehabilitation is an important part of our safety management system. Kingslea School understands that kaimahi who have been on leave may require support to return to the workplace. We follow Ministry guidance to offer support to staff. This includes:</p> <ul style="list-style-type: none"> • addressing relevant workplace hazards (including psychosocial) • agreeing to an effective return to work plan • working with all parties as appropriate.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>At Kingslea School, we promote equal employment opportunities (EEO) for all kaimahi as part of our commitment to being a good employer. Kingslea School supports the fair and proper treatment of kaimahi in all aspects of their employment, and we comply with employment legislation and regulations, and all relevant employment agreements. We aim to provide a safe and inclusive environment, and to identify and eliminate causes of inequality in employment at our school.</p> <p>At Kingslea School, we implement equal employment opportunities in all relevant school policies, procedures, and practices. The board is required to operate an EEO programme, which means "a programme that is aimed at the identification and elimination of all aspects of policies, procedures, and other institutional barriers that cause or perpetuate, or tend to cause or perpetuate, inequality with respect to the employment of any persons or group of persons" (Education and Training Act 2020, s 10, s 597).</p> <p>The implementation of our EEO policy and programme supports our school to:</p> <ul style="list-style-type: none"> • prevent and eliminate bias and discrimination • promote an inclusive and safe work environment • treat all current and prospective kaimahi fairly • provide equal access and consideration in all aspects of employment (e.g recruitment, training, promotion). <p>We ensure that our EEO policy and programme is available to all kaimahi. Prospective and current kaimahi can raise concerns at any time.</p> <p>We monitor, review, and evaluate our employment policies and processes on an ongoing basis. We report on compliance with our Employment Policy (including our EEO programme) in our annual report.</p> <p>To support equal employment opportunities at our school, we have a programme to identify and eliminate processes that contribute to employment inequality. As part of our EEO programme, we:</p>

	<ul style="list-style-type: none"> • appoint appropriately qualified kaimahi through a fair and impartial appointment process • create opportunities for kaimahi to receive information about the programme and provide feedback (e.g. through campus meetings) • explore professional development and training opportunities • monitor the implementation of our programme and report to the board.
How do you practise impartial selection of suitably qualified persons for appointment?	<p>The Equal Employment Opportunities policy ensures that all kaimahi and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.</p> <p>In making an appointment, the committee considers:</p> <ul style="list-style-type: none"> • who is the best person for the position according to all criteria • EEO principles • the candidate's eligibility for appointment. <p>The appointment committee or delegated person completes the referee and background checks. The Principal personally completes referee checks for all teachers.</p> <p>The appointment committee selects a candidate and seeks board approval, if required for the position. No candidate is appointed without being interviewed.</p> <p>If there are doubts or if the applicants are not of suitable standard, the committee may decide not to appoint any of the applicants and to re-advertise the position.</p> <p>The appointment committee contacts the successful candidate and provides a written letter of appointment which includes specific details such as the starting date, salary, etc., and requests written acceptance of the job offer. The appointment should not be announced until formal acceptance has been received.</p> <p>For fixed-term appointments, the letter of appointment must state the dates of the fixed-term, the reasons for the position being fixed-term, and the way in which the appointment will end.</p> <p>The principal reports the selection to the board, organises the written employment agreement, and ensures that the required documentation is completed and filed in the employee file.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - 	<p>We actively recruit to attract additional Māori kaimahi into our school across all campuses and in all roles by:</p> <ul style="list-style-type: none"> • Monitor and report on the recruitment, retention, and promotion of Māori staff. • Ensure job descriptions and employment policies uphold Te Tiriti o Waitangi commitments.

- Greater involvement of Maori in the Education service?

- Develop mentoring and leadership pathways for Māori kaimahi.

As at 31 December 2024, our percentage of Māori kaimahi is: 22%.
Our Senior Leadership Team is: 40% Māori

We encourage our Māori kaimahi to take the lead in coaching and supporting other kaimahi to expand their knowledge of tikanga and cultural practices relevant to each ngā rohe where Kingslea School has a campus located

We have introduced two new leadership opportunities: Responding Authentically to Māori - Te Waipounamu and Responding Authentically to Māori - Te Ika-a-Māu. These roles are supported by our senior Māori leader to:

- Use PD opportunities effectively eg; Mana Whenua wananga, Māori teachers conference, Hui a motu, Te Akatea to promote contemporary best practice.
- Create awareness and learning through Ka Hikitia-ka Hāpaitia, Tataiako and the Hikairo Schema
- To provide advice and guidance for kaimahi at Kingslea School in Te Reo me ōnā Tikanga
- Promote the use of Tikanga, Te Reo and Te Ao Māori in school wide events
- Encourage kaiako to engage in Te Reo Māori courses by identifying local courses and source online appropriate information and events.

We support and encourage Māori Leadership and Involvement in Decision-Making by:

- Involve Māori kaimahi in key school governance and decision-making processes.
- Ensure Māori voices are represented in strategic planning and policy development.

We are committed to establishing and strengthening our relationships with mana whenua. We seek to provide educational content that supports students to learn about the history, stories, and tikanga of our local hapū and iwi.

- Provide opportunities to visit and learn the local history of each area
- Celebrate significant dates for Māori
- Encourage and support ongoing training and development for kaimahi
- Assist in the development of a cultural narrative for each campus

Reporting on Equal Employment Opportunities (EEO) Programme/Policy

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy? Annual board reporting on ethnicity and disability and needs Raising awareness through Disability Awareness Week	YES	
Does your EEO programme/policy set priorities and objectives? Appointed a Cultural Sustainability Rep for the school Establish a roopu group where staff can Planning for Kingslea School annual conference 2025 - Inside Out workshop Raising awareness through Te Wiki o Te Reo Māori	YES	

End of year AoV data evaluation for 2024

Kingslea School has a 600% churn of ākonga in youth justice, it is difficult to collect student achievement data through the school year.

Strategic Goal 1:

To increase engagement and achievement for Māori (as tangata whenua) and all other priority learners

Annual Target one:

In 2024 we decided to collect a snapshot of student achievement in Mathematics for those students who were enrolled at Kingslea School for the 2024 school year. The average stay for most of our ākonga in youth justice is 43 days or less. Only 4% of our students completed a full year. All of these students were Māori. We focused on these ākonga improving by at least one curriculum level in mathematics.

Outcomes:

- 9% of this cohort showed a decline of one curriculum level.
- 54% of this cohort improved by one curriculum level
- 9% of this cohort improved by two curriculum levels
- 18% of this cohort improved by three curriculum levels
- 9% of this cohort improved by four curriculum levels

Evaluation and next steps 2025:

The current reliance on GLOSS, iKan, LNAT, and OTJ lacks the level of data needed to show small increments of progress. The impact of short enrolment periods, experiences of complex trauma, neurodiversity and student wellbeing factors further complicates the accuracy of our data.

As a result, in 2025 we will be using e-AsTTle to record sub-levels of achievement in Reading and Mathematics. We will be collecting data on entry and exit for all ākonga in youth justice. In Care and Protection residences and our Community campuses we will collect e-AsTTle data on entry and then each term. Our focus will be on improvement in Mathematics and English for all students by at least one curriculum sub-level.

Strategic Goal 1:

To increase engagement and achievement for Māori (as tangata whenua) and all other priority learners

Annual Target two:

In 2024, we focused on increasing the number of ākonga attaining NZQA credits.

Outcomes:

	2023	2024
NCEA Level One Certificate	14	12
NCEA Level Two Certificate	6	6
NCEA Level One Literacy	22	39
NCEA Level One Numeracy	38	42
Common Assessment Activity (CAA)	0	1

Evaluation and next steps 2025:

In 2025, we will maintain our focus on increasing the number of ākonga attaining NZQA credits.

Stages of Engagement:

In 2025, we will focus on measuring ākonga progress in the stages of engagement:



Kingslea School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	7,273,000	6,618,734	6,932,420
Locally Raised Funds	3	96,482	74,500	71,769
Interest		73,011	40,000	30,047
Gain on Sale of Property, Plant and Equipment		6,323	-	-
Total Revenue		7,448,816	6,733,234	7,034,236
Expenses				
Locally Raised Funds	3	-	-	349
Learning Resources	4	6,636,238	5,938,854	5,961,732
Administration	5	673,806	548,450	665,390
Interest		7,569	8,100	8,107
Property	6	539,046	239,100	270,267
Loss on Disposal of Property, Plant and Equipment		28,836	-	13,398
Total Expense		7,885,495	6,734,504	6,919,243
Net (Deficit)/Surplus for the year		(436,679)	(1,270)	114,993
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(436,679)	(1,270)	114,993

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

Kingslea School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,959,454	1,959,454	1,842,586
Total comprehensive revenue and expense for the year		(436,679)	(1,270)	114,993
Contribution - Furniture and Equipment Grant		9,733	-	1,875
Equity at 31 December		1,532,508	1,958,184	1,959,454
Accumulated comprehensive revenue and expense		1,532,508	1,958,184	1,959,454
Equity at 31 December		1,532,508	1,958,184	1,959,454

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.

Kingslea School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	85,290	201,874	143,492
Accounts Receivable	8	527,620	724,739	724,739
GST Receivable		19,602	26,156	26,156
Prepayments		33,137	29,990	29,990
Investments	9	1,071,157	1,033,278	1,033,278
		<u>1,736,806</u>	<u>2,016,037</u>	<u>1,957,655</u>
Current Liabilities				
Accounts Payable	11	565,901	473,213	473,213
Revenue Received in Advance	12	15,258	2,000	2,000
Provision for Cyclical Maintenance	13	5,250	-	-
Finance Lease Liability	14	72,246	82,007	82,007
		<u>658,655</u>	<u>557,220</u>	<u>557,220</u>
Working Capital Surplus		1,078,151	1,458,817	1,400,435
Non-current Assets				
Property, Plant and Equipment	10	610,429	563,556	623,208
		<u>610,429</u>	<u>563,556</u>	<u>623,208</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	68,250	-	-
Finance Lease Liability	14	87,822	64,189	64,189
		<u>156,072</u>	<u>64,189</u>	<u>64,189</u>
Net Assets		<u>1,532,508</u>	<u>1,958,184</u>	<u>1,959,454</u>
Equity		<u>1,532,508</u>	<u>1,958,184</u>	<u>1,959,454</u>

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

Kingslea School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,588,790	2,550,837	2,316,832
Locally Raised Funds		76,736	74,500	67,950
Goods and Services Tax (net)		6,554	-	(3,360)
Payments to Employees		(1,525,804)	(1,517,503)	(1,333,328)
Payments to Suppliers		(1,004,470)	(919,104)	(976,670)
Interest Paid		(7,569)	-	-
Interest Received		52,014	40,000	22,718
Net cash from Operating Activities		186,251	228,730	94,142
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		6,323	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(124,961)	(70,000)	(107,803)
Purchase of Investments		(37,879)	-	(20,102)
Net cash (to) Investing Activities		(156,517)	(70,000)	(127,905)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,733	-	1,875
Finance Lease Payments		(97,669)	(100,348)	(89,380)
Funds Administered on Behalf of Other Parties		-	-	(56,765)
Net cash (to) Financing Activities		(87,936)	(100,348)	(144,270)
Net (decrease)/increase in cash and cash equivalents		(58,202)	58,382	(178,033)
Cash and cash equivalents at the beginning of the year	7	143,492	143,492	321,525
Cash and cash equivalents at the end of the year	7	85,290	201,874	143,492

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

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

2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	2,233,837	2,115,500	2,080,508
Teachers' Salaries Grants	4,558,461	4,200,000	4,440,664
Use of Land and Buildings Grants	379,212	182,000	208,202
Other Government Grants	101,490	121,234	203,046
	<u>7,273,000</u>	<u>6,618,734</u>	<u>6,932,420</u>

The School has opted in to the donations scheme for this year. Total amount received was \$22,347 (2022: \$20,250).

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Fundraising & Community Grants	58,645	65,000	49,458
Other Revenue	37,837	9,500	22,311
	<u>96,482</u>	<u>74,500</u>	<u>71,769</u>
Expenses			
Fundraising & Community Grant Costs	-	-	349
	<u>-</u>	<u>-</u>	<u>349</u>
<i>Surplus for the year Locally raised funds</i>	<u>96,482</u>	<u>74,500</u>	<u>71,420</u>

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	509,953	450,754	404,093
Equipment Repairs	10,815	7,000	5,750
Information and Communication Technology	32,153	36,500	27,717
Employee Benefits - Salaries	5,785,741	5,164,600	5,248,252
Depreciation	237,537	230,000	227,113
Staff Development	60,039	50,000	48,807
	<u>6,636,238</u>	<u>5,938,854</u>	<u>5,961,732</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,596	6,600	6,405
Board Fees	7,950	9,600	10,200
Board Expenses	28,191	15,000	6,440
Communication	18,775	21,000	18,766
Consumables	33,235	29,000	41,034
Legal Fees	-	20,000	14,408
Other	241,095	181,950	312,597
Employee Benefits - Salaries	307,675	238,800	232,333
Insurance	17,458	13,500	11,185
Service Providers, Contractors and Consultancy	12,831	13,000	12,022
	<u>673,806</u>	<u>548,450</u>	<u>665,390</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,233	2,000	1,219
Consultancy and Contract Services	25,036	25,000	26,039
Cyclical Maintenance	73,500	-	-
Heat, Light and Water	9,785	10,500	9,358
Rates	4,094	3,600	3,724
Repairs and Maintenance	45,186	16,000	21,725
Use of Land and Buildings	379,212	182,000	208,202
	<u>539,046</u>	<u>239,100</u>	<u>270,267</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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	85,290	201,874	143,492
Cash and Cash Equivalents for Statement of Cash Flows	<u>85,290</u>	<u>201,874</u>	<u>143,492</u>

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

Of the \$85,290 Cash and Cash Equivalents, \$15,258 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	17,532	-	-
Receivables from the Ministry of Education	50,705	28,124	28,124
Interest Receivable	30,892	9,895	9,895
Banking Staffing Underuse	34,759	314,103	314,103
Teacher Salaries Grant Receivable	393,732	372,617	372,617
	<u>527,620</u>	<u>724,739</u>	<u>724,739</u>
Receivables from Exchange Transactions	48,424	9,895	9,895
Receivables from Non-Exchange Transactions	479,196	714,844	714,844
	<u>527,620</u>	<u>724,739</u>	<u>724,739</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,071,157	1,033,278	1,033,278
Total Investments	<u>1,071,157</u>	<u>1,033,278</u>	<u>1,033,278</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Furniture and Equipment	367,268	45,369	(20,749)	-	(63,916)	327,972
Information and Communication Technology	107,400	45,439	(6,503)	-	(55,379)	90,957
Motor Vehicles	3,099	34,783	-	-	(1,065)	36,817
Leased Assets	145,441	128,003	(1,584)	-	(117,177)	154,683
Balance at 31 December 2023	623,208	253,594	(28,836)	-	(237,537)	610,429

The net carrying value of equipment held under a finance lease is \$153,102(2022: \$14,386)

The net carrying value of motor vehicles held under a finance lease is \$1,581 (2022: \$1,581)

Restrictions

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

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	732,628	(404,656)	327,972	748,322	(381,054)	367,268
Information and Communication Technology	523,434	(432,477)	90,957	493,725	(386,325)	107,400
Motor Vehicles	57,893	(21,076)	36,817	23,110	(20,011)	3,099
Leased Assets	312,668	(157,985)	154,683	308,154	(162,713)	145,441
Balance at 31 December	1,626,623	(1,016,194)	610,429	1,573,311	(950,103)	623,208

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	65,954	25,906	25,906
Accruals	6,596	6,404	6,404
Employee Entitlements - Salaries	472,145	416,117	416,117
Employee Entitlements - Leave Accrual	21,206	24,786	24,786
	565,901	473,213	473,213
Payables for Exchange Transactions	565,901	473,213	473,213
	565,901	473,213	473,213

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	15,258	2,000	2,000
	15,258	2,000	2,000

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	-	-	-
Increase to the Provision During the Year	15,000	-	-
Other Adjustments	58,500	-	-
Provision at the End of the Year	73,500	-	-
Cyclical Maintenance - Current	5,250	-	-
Cyclical Maintenance - Non current	68,250	-	-
	73,500	-	-

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

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	77,401	88,134	88,134
Later than One Year and no Later than Five Years	90,945	70,015	70,015
Future Finance Charges	(8,278)	(11,953)	(11,953)
	160,068	146,196	146,196
Represented by:			
Finance lease liability - Current	72,246	82,007	82,007
Finance lease liability - Non current	87,822	64,189	64,189
	160,068	146,196	146,196

15. Funds Held for Capital Works Projects

No Capital Work Projects in 2023.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Arahina Upgrade - project 220664	56,765	44,743	(101,508)	-	-
Totals	56,765	44,743	(101,508)	-	-

16. 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.

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	7,950	10,200
<i>Leadership Team</i>		
Remuneration	764,354	1,039,540
Full-time equivalent members	5.00	8.00
Total key management personnel remuneration	772,304	1,049,740

There are 7 members of the Board excluding the Principal. The Board held 11 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	200-210
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	8.00	5.00
110 - 120	5.00	1.00
120 - 130	1.00	3.00
130 - 140	1.00	1.00
140 - 150	3.00	-
	18.00	10.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2023 Actual \$	2022 Actual \$
Total	-	25,000
Number of People	-	1

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

Pay Equity Settlement Wash Up amounts

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

20. Commitments

(a) Capital Commitments

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

(b) Operating Commitments

As at 31 December 2023 the Board has entered into the following contracts.

(a) Non-cancellable document storage service charge;

	2023 Actual \$	2022 Actual \$
No later than One Year	1,999	1,999
Later than One Year and No Later than Five Years	7,330	7,997
Later than Five Years	-	1,333
	<u>9,329</u>	<u>11,329</u>

The total lease payments incurred during the period were \$1,999 (2022: \$1,999).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	85,290	201,874	143,492
Receivables	527,620	724,739	724,739
Investments - Term Deposits	1,071,157	1,033,278	1,033,278
Total Financial assets measured at amortised cost	<u>1,684,067</u>	<u>1,959,891</u>	<u>1,901,509</u>

Financial liabilities measured at amortised cost

Payables	565,901	473,213	473,213
Finance Leases	160,068	146,196	146,196
Total Financial liabilities measured at amortised Cost	<u>725,969</u>	<u>619,409</u>	<u>619,409</u>

22. Events After Balance Date

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

23. Comparatives

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