



Kingslea School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 518

Principal: Tina Lomax

School Address: Arahina ki Ōtautahi, 19 Pavitt Street, Richmond, Christchurch 8013
Te Oranga, 19 Pavitt Street, Richmond, Christchurch 8013
Te Puna wai ō Tuhinapo, Runners Road, Rolleston, 7643
Te Maioha o Parekarangi, 262 State Highway 3, Kapenga, Rotorua 3077
Korowai Manaaki, Kiwi Tamaki Road, Wiri, Auckland 2014
Whakatakapokai, 398 Weymouth Road, Auckland, 2013
Papakura Community Campus, 116 Great South Road, Auckland
Puketai, 40 Elliot Street, Andersons Bay, Dunedin, 9013

School Postal Address: PO Box 68, Rolleston, 7643

School Phone: 021 725 017

School Email: admin@kingslea.school.nz

Accountant / Service Provider:

**Solutions
Services**
Collaborative School Administration

KINGSLEA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Kingslea School

Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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

Emma Hunter

Full Name of Presiding Member



Signature of Presiding Member

1 May 2025

Date:

Tina Lomax

Full Name of Principal



Signature of Principal

1 May 2025

Date:

Kingslea School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Emma Hunter	Ministerial Representative Presiding Member	Appointed	Sep 2025
Dr Barry Newcombe	Presiding Member	Co-opted	Sep 2024
Tina Lomax	Principal	ex Officio	
Colleen Bardsley	Parent Representative	Co-opted	Feb 2026
Parani Wiki	Oranga Tamariki Representative	Appointed	July 2024
Alison Cronin	Oranga Tamariki Representative	Appointed	
Tracy Spiers	Staff Representative	Elected	Sep 2025
Ngaire Button	Ministerial Representative	Appointed	Sep 2025
Aimee Hunter	Oranga Tamariki Representative	Appointed	

Kingslea School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	7,842,280	7,182,193	7,273,000
Locally Raised Funds	3	57,242	89,000	96,482
Interest		97,172	55,000	73,011
Gain on Sale of Property, Plant and Equipment		-	-	6,323
Total Revenue		7,996,694	7,326,193	7,448,816
Expense				
Locally Raised Funds	3	-	-	-
Learning Resources	4	6,603,704	6,378,466	6,636,238
Administration	5	816,075	593,350	673,806
Interest		6,198	8,100	7,569
Property	6	475,670	452,454	539,046
Loss on Disposal of Property, Plant and Equipment		24,379	-	28,836
Total Expense		7,926,026	7,432,370	7,885,495
Net Surplus/(Deficit) for the year		70,668	(106,177)	(436,679)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		70,668	(106,177)	(436,679)

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,532,508	1,532,508	1,959,454
Total comprehensive revenue and expense for the year		70,668	(106,177)	(436,679)
Contribution - Furniture and Equipment Grant		-	-	9,733
Equity at 31 December		1,603,176	1,426,331	1,532,508
Accumulated comprehensive revenue and expense		1,603,176	1,426,331	1,532,508
Equity at 31 December		1,603,176	1,426,331	1,532,508

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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	197,034	192,005	85,290
Accounts Receivable	8	505,483	527,620	527,620
GST Receivable		21,860	19,602	19,602
Prepayments		39,024	33,137	33,137
Investments	9	1,138,354	1,071,157	1,071,157
Funds receivable for Capital Works Projects	15	9,412	-	-
		<u>1,911,167</u>	<u>1,843,521</u>	<u>1,736,806</u>
Current Liabilities				
Accounts Payable	11	560,840	565,901	565,901
Revenue Received in Advance	12	49,344	15,258	15,258
Provision for Cyclical Maintenance	13	5,250	8,000	5,250
Finance Lease Liability	14	98,400	72,246	72,246
		<u>713,834</u>	<u>661,405</u>	<u>658,655</u>
Working Capital Surplus		1,197,333	1,182,116	1,078,151
Non-current Assets				
Property, Plant and Equipment	10	536,936	408,209	610,429
		<u>536,936</u>	<u>408,209</u>	<u>610,429</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	49,500	76,172	68,250
Finance Lease Liability	14	81,593	87,822	87,822
		<u>131,093</u>	<u>163,994</u>	<u>156,072</u>
Net Assets		<u>1,603,176</u>	<u>1,426,331</u>	<u>1,532,508</u>
Equity		<u>1,603,176</u>	<u>1,426,331</u>	<u>1,532,508</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

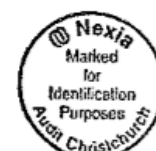
Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,633,821	2,313,740	2,588,790
Locally Raised Funds		73,163	89,000	76,736
Goods and Services Tax (net)		(2,258)	-	6,554
Payments to Employees		(1,513,960)	(1,377,759)	(1,525,804)
Payments to Suppliers		(956,007)	(844,900)	(1,004,470)
Interest Paid		(6,198)	-	(7,569)
Interest Received		96,029	55,000	52,014
Net cash from Operating Activities		324,590	235,081	186,251
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	6,323
Purchase of Property Plant & Equipment (and Intangibles)		(43,477)	(27,780)	(124,961)
Purchase of Investments		(67,197)	-	(37,879)
Net cash (to) Investing Activities		(110,674)	(27,780)	(156,517)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	9,733
Finance Lease Payments		(92,760)	(100,586)	(97,669)
Funds Administered on Behalf of Other Parties		(9,412)	-	-
Net cash (to) Financing Activities		(102,172)	(100,586)	(87,936)
Net increase/(decrease) in cash and cash equivalents		111,744	106,715	(58,202)
Cash and cash equivalents at the beginning of the year	7	85,290	85,290	143,492
Cash and cash equivalents at the end of the year	7	197,034	192,005	85,290

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.



Kingslea School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

1.5. Finance Lease Payments

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



1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Investments

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

1.9. 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:

Furniture and equipment	5–15 years
Information and communication technology	3–5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease

1.10. Impairment of property, plant and equipment

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

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



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

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

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

1.11. Accounts Payable

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

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.13. Revenue Received in Advance

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

1.14. Funds held for Capital Works

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

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

1.15. Provision for Cyclical Maintenance

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

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

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

1.16. Financial Instruments

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

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



1.17. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.18. Budget Figures

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

1.19. 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 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Government Grants - Ministry of Education	2,451,106	2,177,747	2,233,837
Teachers' Salaries Grants	4,861,637	4,524,000	4,558,461
Use of Land and Buildings Grants	418,093	379,212	379,212
Other Government Grants	111,444	101,234	101,490
	<u>7,842,280</u>	<u>7,182,193</u>	<u>7,273,000</u>

3. Locally Raised Funds

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

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Revenue			
Fundraising and Community Grants	53,826	69,500	58,645
Other Revenue	3,416	19,500	37,837
	<u>57,242</u>	<u>89,000</u>	<u>96,482</u>
<i>Surplus for the year Locally raised funds</i>	<u>57,242</u>	<u>89,000</u>	<u>96,482</u>

4. Learning Resources

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Curricular	363,187	385,880	509,953
Information and Communication Technology	35,151	38,500	32,153
Employee Benefits - Salaries	5,906,972	5,563,500	5,785,741
Depreciation	219,913	330,586	237,537
Staff Development	70,852	50,000	60,039
Other Learning Resources	7,629	10,000	10,815
	<u>6,603,704</u>	<u>6,378,466</u>	<u>6,636,238</u>

5. Administration

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Audit Fees	13,475	6,600	6,596
Board Fees and Expenses	35,273	24,600	36,141
Legal Fees	-	5,000	-
Other Administration Expenses	293,433	223,650	293,105
Employee Benefits - Salaries	440,984	303,500	307,675
Insurance	19,130	17,000	17,458
Service Providers, Contractors and Consultancy	13,780	13,000	12,831
	<u>816,075</u>	<u>593,350</u>	<u>673,806</u>

6. Property

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Consultancy and Contract Services	25,069	25,000	25,036
Cyclical Maintenance	15,000	16,672	15,000
Adjustment to the Provision- Other Adjustments	(33,750)	-	58,500
Heat, Light and Water	10,525	10,500	9,785
Rates	4,786	4,570	4,094
Repairs and Maintenance	30,272	15,000	45,186
Use of Land and Buildings	418,093	379,212	379,212
Other Property Expenses	5,675	1,500	2,233
	<u>475,670</u>	<u>452,454</u>	<u>539,046</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	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	197,034	192,005	85,290
Cash and Cash Equivalents for Statement of Cash Flows	197,034	192,005	85,290

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

Of the \$197,034 Cash and Cash Equivalents, \$49,344 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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,611	17,532	17,532
Receivables from the Ministry of Education	32,512	50,705	50,705
Interest Receivable	32,035	30,892	30,892
Banking Staffing Underuse	-	34,759	34,759
Teacher Salaries Grant Receivable	439,325	393,732	393,732
	505,483	527,620	527,620
Receivables from Exchange Transactions	33,646	48,424	48,424
Receivables from Non-Exchange Transactions	471,837	479,196	479,196
	505,483	527,620	527,620

9. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,138,354	1,071,157	1,071,157
Total Investments	1,138,354	1,071,157	1,071,157

10. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Furniture and Equipment	327,972	16,165	(24,178)	-	(56,837)	263,122
Information and Communication Technology	90,957	22,034	(1,346)	-	(47,681)	63,964
Motor Vehicles	36,817	-	-	-	(3,963)	32,854
Leased Assets	154,683	127,322	-	-	(111,432)	170,573
Work in Progress	-	6,423	-	-	-	6,423
Balance at 31 December 2024	610,429	171,944	(25,524)	-	(219,913)	536,936

The net carrying value of equipment held under a finance lease is \$164,277(2023: \$153,102)

The net carrying value of motor vehicles held under a finance lease is \$6,296 (2023: \$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.

	2024	2024	2024	2023	2023	2023
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	695,674	(432,552)	263,122	732,628	(404,656)	327,972
Information and Communication Technology	528,231	(464,267)	63,964	523,434	(432,477)	90,957
Motor Vehicles	57,893	(25,039)	32,854	57,893	(21,076)	36,817
Leased Assets	338,047	(167,474)	170,573	312,668	(157,985)	154,683
Work in Progress	6,423	-	6,423	-	-	-
Balance at 31 December	1,626,268	(1,089,332)	536,936	1,626,623	(1,016,194)	610,429



11. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	37,598	65,954	65,954
Accruals	12,475	6,596	6,596
Employee Entitlements - Salaries	493,794	472,145	472,145
Employee Entitlements - Leave Accrual	16,973	21,206	21,206
	<u>560,840</u>	<u>565,901</u>	<u>565,901</u>
Payables for Exchange Transactions	560,840	565,901	565,901
	<u>560,840</u>	<u>565,901</u>	<u>565,901</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	49,344	15,258	15,258
	<u>49,344</u>	<u>15,258</u>	<u>15,258</u>

13. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	73,500	73,500	-
Increase to the Provision During the Year	15,000	16,672	15,000
Other Adjustments	(33,750)	-	58,500
Use of the Provision During the Year	-	(6,000)	-
Provision at the End of the Year	<u>54,750</u>	<u>84,172</u>	<u>73,500</u>
Cyclical Maintenance - Current	5,250	8,000	5,250
Cyclical Maintenance - Non current	49,500	76,172	68,250
	<u>54,750</u>	<u>84,172</u>	<u>73,500</u>

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:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	102,142	77,401	77,401
Later than One Year	82,995	90,945	90,945
Future Finance Charges	(5,144)	(8,278)	(8,278)
	<u>179,993</u>	<u>160,068</u>	<u>160,068</u>
Represented by:			
Finance lease liability - Current	98,400	72,246	72,246
Finance lease liability - Non current	81,593	87,822	87,822
	<u>179,993</u>	<u>160,068</u>	<u>160,068</u>



15. Funds Held for Capital Works Projects

No Capital Work Projects in 2023.

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.

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Exterior Veranda - 246646/246647	-	108,855	(118,267)	-	(9,412)
Totals	-	108,855	(118,267)	-	(9,412)

Represented by:

Funds Receivables from the Ministry of Education (9,412)

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 Board members, Principal, and Deputy Principals.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	8,820	7,950
<i>Leadership Team</i>		
Remuneration	768,391	764,354
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	777,211	772,304

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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	210-220
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	2024 FTE Number	2023 FTE Number
100 -110	15.00	8.00
110 -120	3.00	5.00
120 - 130	1.00	1.00
130 - 140	1.00	1.00
140 - 150	3.00	3.00
	23.00	18.00

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

	2024 Actual	2023 Actual
Total	\$ -	\$ -
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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 of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

20. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$2,683 (2023:nil) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Exterior Veranda	2,683
Total	2,683

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

As at 31 December 2024 the Board has entered into the following contracts.

(a) Non-cancellable document storage service charge and rental of ex-lease vehicle.

	2024 Actual	2023 Actual
	\$	\$
No later than One Year	7,164	1,999
Later than One Year	14,370	7,330
	<u>21,534</u>	<u>9,329</u>

The total lease payments incurred during the period were \$7,164 (2023: \$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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	197,034	192,005	85,290
Receivables	505,483	527,620	527,620
Investments - Term Deposits	1,138,354	1,071,157	1,071,157
Total Financial assets measured at amortised cost	<u>1,840,871</u>	<u>1,790,782</u>	<u>1,684,067</u>

Financial liabilities measured at amortised cost

Payables	560,840	565,901	565,901
Finance Leases	179,993	160,068	160,068
Total Financial liabilities measured at amortised Cost	<u>740,833</u>	<u>725,969</u>	<u>725,969</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.



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.

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.

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

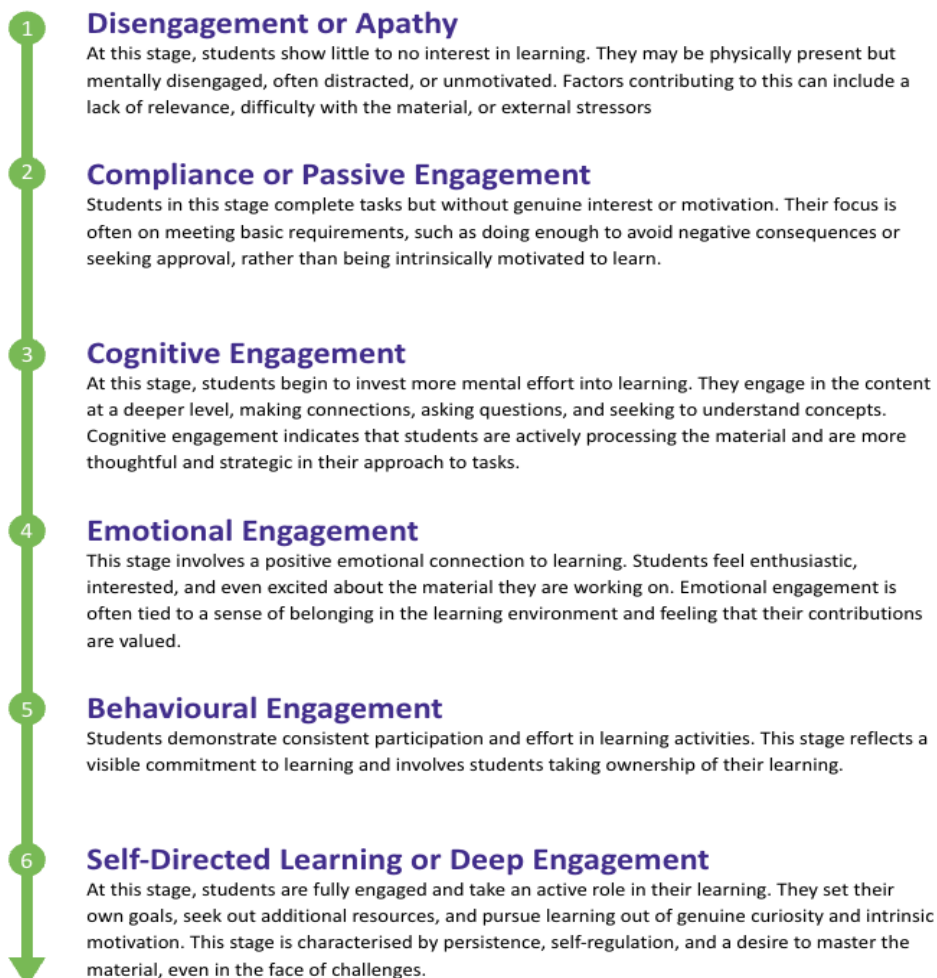
NCEA Level One Literacy	22	39
NCEA Level One Numeracy	38	42
Common Assessment Activity (CAA)	0	1

Evaluation and next steps:

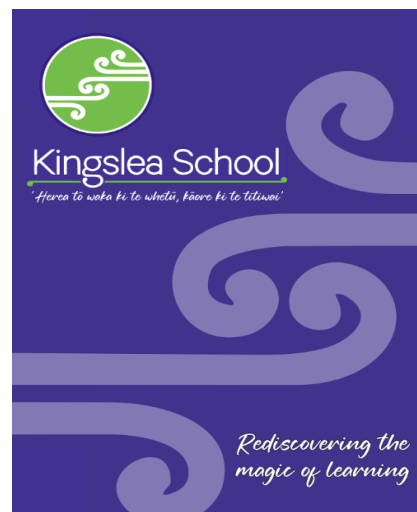
In 2025, we will maintain our focus on increasing the number of ākonga attaining NZQA credits.

Stages of Engagement:

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



Kiwi Sport 2024



Kiwisport is a Government funding initiative to support ākonga's participation in organised sport. During 2024, Kingslea School received total Kiwisport funding of \$5,184.28 for school 518 and \$822.92 for school 650 (excluding GST). The funding was spent on sports equipment, specialist coaches, fitness and Physical Education coaching sessions.

A handwritten signature in black ink, appearing to be 'J. M. A.', is written over a horizontal line.

19/02/2025

Principal / Date



Kingslea School

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Good Employer Statement

2024

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>At Kingslea School:</p> <ul style="list-style-type: none">• 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. <p>To support kaimahi wellbeing and safety, we ensure that:</p> <ul style="list-style-type: none">• 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. <p>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</p>

	<p>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.</p> <p>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 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</p>

	<p>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.
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<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</p>

	<p>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 - Greater involvement of Maori in the Education service? 	<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. • Develop mentoring and leadership pathways for Māori kaimahi. <p>As at 31 December 2024, our percentage of Māori kaimahi is: 22%. Our Senior Leadership Team is: 40% Māori</p> <p>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</p> <p>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:</p>

	<ul style="list-style-type: none"> • 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. <p>We support and encourage Māori Leadership and Involvement in Decision-Making by:</p> <ul style="list-style-type: none"> • Involve Māori kaimahi in key school governance and decision-making processes. • Ensure Māori voices are represented in strategic planning and policy development. <p>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.</p> <ul style="list-style-type: none"> • 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 • <p>We build relationships and partner with Māori to support rangatiratanga and Māori educational success as Māori.</p> <p>We engage regularly with our school community and we aim to include our Māori community in decision making by:</p>
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	<ul style="list-style-type: none"> • creating opportunities for whānau Māori to meet together with school representatives • having appropriate and accessible ways that whānau Māori can communicate with the school. <p>As part of our strategic planning, we consider the aspirations our Māori community have for empowering their children 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.</p>
How have you enhanced the abilities of individual employees?	<p>To encourage and recognise individual professional growth, leadership and contribution, Kingslea School uses the Professional Growth cycle for regular feedback and annual reviews.</p> <p>Encourage participation and support kaimahi to join in Communities of Learning Kāhui Ako</p> <p>Offer annual within school leadership opportunities to kaimahi.</p> <p>We actively support individual PD opportunities for kaimahi which support the strategic direction of Kingslea School, while also growing individual talent and abilities.</p>
How are you recognising the employment requirements of women?	<p>72% of our permanent teaching staff are women, all of our senior leadership team, school board and administration team are women. We actively support opportunities for our wahine kaimahi to attend cultural, school and significant family events for their own tamariki and whanau. Job sharing and part time work opportunities are considered. Pay equity is in place.</p>
How are you recognising the employment requirements of persons with disabilities?	<p>Kingslea school will provide the systems and support to create an environment where people with disabilities can succeed.</p> <p>Provide specific tips and strategies about managing people with disabilities</p> <p>Staff to receive training on disability inclusion and awareness</p> <p>Ensure physical environment meets the needs of the staff with disabilities</p> <p>Recognise that not all disabilities are physical.</p>

	Ensure mental health support is available to all staff
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy? 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	



Kingslea School

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Te Tiriti o Waitangi 2024



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.

See **School Planning and Reporting**.

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 instil 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

Māori Ākonga Achievement

The Kingslea School practices that honour te Tiriti o Waitangi and promote Māori ākongat achievement are:

Tū Pono	<ul style="list-style-type: none">· Celebrating and reflecting Māori language, customs, concepts and knowledge is an integral part of our daily classroom practice, curriculum and environment· We actively value and promote understanding of Aotearoa’s unique bicultural heritage· We celebrate Māori ākonga academic achievement and overall success
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Manaaki and Awhi	<ul style="list-style-type: none"> Strengthening and protecting te reo Māori as an official language in Aotearoa is recognised as a priority We strive to sustain and revitalise te reo Māori through authentic, incidental use as well as structure Māori language learning opportunities We provide well managed classrooms that encourage respect for self, others and the environment Targeted funding is dedicated to kaupapa Māori resources and professional learning and development for teachers that supports the acceleration of Māori ākonga achievement
Porihanga	<ul style="list-style-type: none"> We establish caring and inclusive learning environments that encourage ākonga to take risks and attain high expectations Meaningful collaboration with whānau, hapū, iwi, Māori organisations and communities provides support for Māori ākonga achievement We use appropriate tikanga Māori at school gatherings and hui
Wairua Auaha, Wairua Uiui	<ul style="list-style-type: none"> We think strategically and creatively about ways to engage whānau, hapū, iwi, Māori organisations and communities to support optimal learning outcomes for Māori students We use data gathered about Māori students to plan, celebrate, and inquire into the achievement of Māori learners
Ako	<ul style="list-style-type: none"> We provide learning opportunities to all students that reflect and promote Māori culture and language Through authentic caring emphasis is given to the reciprocal relationship between teacher and student We empower our students to develop competencies and familiarity with te reo me ngā tikanga Māori Targeted professional learning and development supports teachers to integrate Māori language, customs, concepts and knowledge into their daily classroom practice

Mana Ako Practice Frameworks

At Kingslea School we think deeply about what works for Aotearoa New Zealand's most marginalised learners. In our unique learning contexts, culturally responsive practices for Māori (and potentially all) ākonga, trauma sensitive practices, and practices that support neuro-diverse learners are the 'pou herenga e toru' (three mooring posts) - a metaphorical reference indicating how Kingslea School intends to meet the needs of

ākonga. The practice frameworks are for all Kingslea School staff working directly with ākonga (students) and complement the professional standards for teachers.

The 'pou herenga e toru' provides guidance for staff at Kingslea School that is evidence-based and supports our school values. Each pou is supported by a comprehensive set of practice examples that are relevant to our teaching and learning context and also include supporting documents for the assessment of progress in these areas at a self and a campus level and to assist with conversations and goal-setting to facilitate further development. The Mana Ako framework invites kaiako to lead their own professional learning and development, and is designed to be adapted to individual teacher strengths and needs.

Responding Authentically to Culture Pou

In July 2022 we launched our Responding Authentically to Culture Pou. This 'pou herenga' is about responding authentically to culture, it provides guidance and support for ensuring that 'what we do and how we do it' is grounded in a commitment to the principles of Te Tiriti o Waitangi. Our intention is that this part of the Mana Ako Practice Framework will support staff and campuses to meet the needs of Māori learners in ways that affirm and respond to their worldview, aspirations and knowledge.

While the pou is explicitly focused on Māori ākonga, whānau, hapu, iwi, and a Māori cultural context, we believe its holistic approach, which is grounded in socio-cultural, strength-based constructs, is good practice and will also be beneficial for ākonga from other cultural backgrounds. At the heart of the approach is the importance of encouraging and affirming the perspectives in the particular culture of the ākonga. The uniqueness of each individual should be encouraged, affirmed and reflected in the teaching and learning contexts at Kingslea School.

It is important to acknowledge that the history of colonisation in New Zealand has had a profound impact on education outcomes for Māori. In 1840, through the Treaty of Waitangi/Te Tiriti o Waitangi, Māori were promised partnership with non-Māori and tino rangatiratanga (autonomy) (Orange, 2004). However, for many years Te Tiriti was sidelined and Māori suffered loss of land, resources, culture and language. Assimilationist policies, marginalisation of Māori in education settings and in wider society, and continuing colonisation by dominant Pākehā culture, created an education system with pervasive disadvantage and inequity for Māori (Warren, 2014).

'State controlled education resulted in Māori being educated within a system that not only devalued them as a people but emphasised the negative features of Māori knowledge and culture' (Berryman 2008, p. 33).

Since the signing of Te Tiriti Māori have protested and petitioned the government to recognise their grievances and to honour Te Tiriti. Toward the end of last century significant change finally began to occur, with the 1970s and 1980s seeing growing political consciousness and dissatisfaction. This brought the beginnings of a Māori

revitalisation movement which focused on te reo Māori, cultural philosophies, preferences, aspirations, and practices (Bishop and Glynn 1999; Mahuika 2008 cited in Skerrett & Ritchie, 2021). Māori medium education grew rapidly and the mainstream education sector began, at a much slower pace, to work towards better supporting the identity, language and culture of Māori learners.

The third iteration of the government's Māori education strategy, *Ka Hikitia – Ka Hāpaitia* (Ministry of Education 2020) makes the following commitments regarding te reo:

- Identity, language and culture matter for Māori learners.
- Our education services will support the growth and development of the Māori language.
- We will support the identity, language and culture of Māori learners and their whānau to strengthen belonging, engagement and achievement as Māori so that Māori learners can actively participate in te ao Māori, Aotearoa and the wider world.

The Kingslea School charter, policies, procedures, school structure and practices reflect the rights and duties that stem from the principles of te Tiriti o Waitangi - partnership, active protection & participation. As teachers in the secondary compulsory sector we are also guided by a code and standards that explicitly require bicultural teaching practice (Education Council, 2017). 'Tātaiako: Cultural competencies for teachers of Māori learners' (Education Council, 2011) is a resource to support teachers to develop cultural competence to successfully teach Māori learners. The Mana Ako Practice Framework, and particularly this pou, places these standards and cultural competencies in the unique setting of Kingslea School.

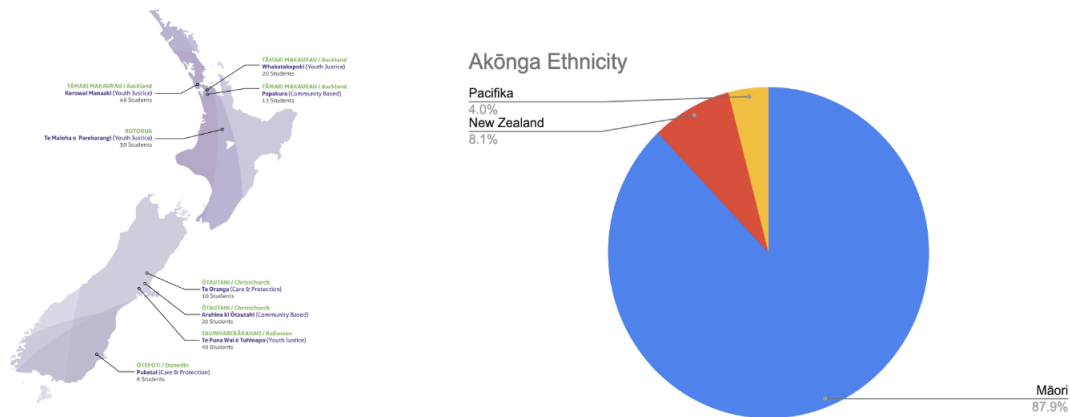
Campus level

- Kingslea campuses use the campus self-review checklist to collaboratively review, reflect, plan and implement change and development of campus systems and environments.
- Planning for any campus-wide professional development should be guided by the campus review process.
- Campus leaders can use the framework for having conversations with kaiako about professional development, teaching pedagogy, and school culture.
- Ākonga voice is gathered to gauge how aspects of a particular component are being experienced

In 2023 we reviewed how we measure our implementation of the Responding Authentically to Culture pou and redeveloped the campus self review that is completed each year. This review informs our annual campus plans, informs kaiako’s Professional Growth Cycle and our localised curriculum. Kaimahi are introduced to this pou as part of our comprehensive staff induction.

December 2024

Statistics



Kaimahi Ethnicity

Māori Teachers	22%
Māori on school board	14%
Māori senior leadership team	40%
Māori Administration Team	60%

Celebrating Māori Culture and Language

Kingslea School organises many events, performances, and activities that celebrate Māori culture, language, and traditions. This helps to foster a sense of pride and

belonging among Māori ākonga and kaiako and promotes cultural awareness and understanding among all ākonga. The use of mihi whakatau to welcome new kaimahi and visitors is embedded across all campuses, along with daily karakia and waiata. A high number of kaimahi have completed Te Ahu o te Reo Māori. At the Kingslea Annual Conference, the tradition of starting and ending the day with karakia, along with performing a waiata tautoko after each speaker, is an integral part of the event's culture.

Supporting and Celebrating kaimahi Māori

We actively recruit to attract additional Māori kaimahi into our school across all campuses and in all roles by:

- Monitor and report on the recruitment, retention, and promotion of Māori staff.
- Ensure job descriptions and employment policies uphold Te Tiriti o Waitangi commitments.
- 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-Māui.

These roles are supported by a Deputy Principal to:

- To provide advice and guidance for kaimahi across Kingslea School in Te Reo me ōnā Tikanga
- Use PD opportunities effectively eg; Mana Whenua wananga, Māori teachers conferences, Hui a motu, Te Akatea to promote contemporary best practice.
- Create awareness and learning through Ka Hikitia-Ka Hāpaitia, Tataiako and the Hikairo Schema
- 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.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF KINGSLEA SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Kingslea School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 1 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 arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Analysis of Variance Report, Good Employer Statement, Te Tiriti o Waitangi Statement, and Kiwisport Statement, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Sam Naylor

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand