

KEDGLEY INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1329

Principal: Pelu Leaupepetele

School Address: 181 Portage Road, Papatoetoe, Auckland

School Postal Address: PO Box 86065, Mangere East, Auckland

School Phone: 09-2784202

School Email: reception@kedgley.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Casey Makiri	Presiding Member	Elected August 2022	2025
Pelu Leaupepetele	Principal ex Officio		
Esther Matapo	Parent Representative	Elected August 2022	2025
Aioi Iona-Fruean	Parent Representative	Elected August 2022	2025
Deepak Kumar	Parent Representative	Elected August 2022	2025
Patrick Nofo'akifolau	Parent Representative	Selected November 2022	2025
Eleanor Bakedrokadroka	Staff Representative	Elected August 2022	2023

Accountant / Service Provider:

Edtech Financial Services Ltd

KEDGLEY INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Kedgley Intermediate School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Casey Makiri

Full Name of Presiding Member

Signature of Presiding Member

30 May 2024

Date:

Pelu Leaupepetele

Full Name of Principal

Signature of Principal

30 May 2024

Date:

Kedgley Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	8,319,049	6,222,386	7,346,633
Locally Raised Funds	3	233,219	137,436	176,035
Interest		87,450	10,000	20,155
Total Revenue		8,639,718	6,369,822	7,542,823
Expense				
Locally Raised Funds	3	102,116	101,755	67,490
Learning Resources	4	4,878,072	4,319,947	4,304,210
Administration	5	1,424,237	465,413	1,290,518
Interest		4,679	-	10,022
Property	6	1,551,554	1,386,869	1,430,329
Loss on Disposal of Property, Plant and Equipment		6,474	-	1,018
Total Expense		7,967,132	6,273,984	7,103,587
Net Surplus / (Deficit) for the year		672,586	95,838	439,236
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		672,586	95,838	439,236

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

Kedgley Intermediate 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		2,810,719	2,810,719	2,371,483
Total comprehensive revenue and expense for the year		672,586	95,838	439,236
Contribution - Furniture and Equipment Grant		83,186	-	-
Contribution - Te Mana Tuuhono		38,278	-	-
Equity at 31 December		3,604,769	2,906,557	2,810,719
Accumulated comprehensive revenue and expense		6,415,488	5,717,276	5,182,202
Reserves		(2,810,719)	(2,810,719)	(2,371,483)
Equity at 31 December		3,604,769	2,906,557	2,810,719

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.

Kedgley Intermediate School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	832,972	881,914	1,438,123
Accounts Receivable	8	396,836	325,000	315,013
GST Receivable		69,976	13,000	12,893
Prepayments		37,072	25,000	23,276
Inventories	9	1,031	5,500	5,344
Investments		1,300,000	800,000	500,000
Funds Receivable for Capital Works Projects	17	168,684	-	57,524
		2,806,571	2,050,414	2,352,173
Current Liabilities				
Accounts Payable	12	462,213	416,000	404,319
Revenue Received in Advance	13	-	-	62,723
Provision for Cyclical Maintenance	14	5,074	24,334	80,812
Finance Lease Liability	15	23,966	22,558	47,081
Funds held in Trust	16	1,711	5,000	6,865
Funds held for Capital Works Projects	17	92,081	-	259,401
		585,045	467,892	861,201
Working Capital Surplus/(Deficit)		2,221,525	1,582,522	1,490,973
Non-current Assets				
Property, Plant and Equipment	11	1,691,309	1,615,727	1,543,015
		1,691,309	1,615,727	1,543,015
Non-current Liabilities				
Provision for Cyclical Maintenance	14	303,686	289,513	198,532
Finance Lease Liability	15	4,379	2,179	24,737
		308,065	291,692	223,269
Net Assets		3,604,769	2,906,557	2,810,719
Equity		3,604,769	2,906,557	2,810,719

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

Kedgley Intermediate School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		3,256,688	1,819,105	2,954,564
Locally Raised Funds		198,027	137,436	176,219
Goods and Services Tax (net)		(57,083)	(107)	26,851
Payments to Employees		(786,449)	(839,828)	(804,654)
Payments to Suppliers		(1,886,468)	(840,818)	(1,477,668)
Interest Paid		(4,679)	-	(10,022)
Interest Received		72,600	9,715	16,017
Net cash from/(to) Operating Activities		792,636	285,503	881,307
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(1,018)
Purchase of Property Plant & Equipment (and Intangibles)		(375,754)	(290,890)	(480,501)
Purchase of Investments		(800,000)	(300,000)	(200,000)
Net cash from/(to) Investing Activities		(1,175,754)	(590,890)	(681,519)
Cash flows from Financing Activities				
Furniture and Equipment Grant		121,464	-	-
Finance Lease Payments		(59,865)	(47,081)	14,917
Funds Administered on Behalf of Other Parties		(283,632)	(203,741)	273,185
Net cash from/(to) Financing Activities		(222,033)	(250,822)	288,102
Net increase/(decrease) in cash and cash equivalents		(605,151)	(556,209)	487,890
Cash and cash equivalents at the beginning of the year	7	1,438,123	1,438,123	950,233
Cash and cash equivalents at the end of the year	7	832,972	881,914	1,438,123

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.

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in Applying Accounting Policies

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

Classification of leases

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

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

Recognition of grants

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

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

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

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

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

k) Accounts Payable

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

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

n) Funds Held in Trust

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

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

o) Funds Held for Capital Works

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

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

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

p) Provision for Cyclical Maintenance

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

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

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

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

r) 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.

s) Budget Figures

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

t) 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.

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	3,293,309	1,879,828	2,873,133
Teachers' Salaries Grants	4,032,321	3,440,200	3,571,909
Use of Land and Buildings Grants	967,317	900,358	900,358
Other Government Grants	26,102	2,000	1,233
	<u>8,319,049</u>	<u>6,222,386</u>	<u>7,346,633</u>

The school has opted in to the donations scheme for this year. Total amount received was \$117,902.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
Revenue	\$	\$	\$
Donations & Bequests	148,402	102,500	122,369
Fees for Extra Curricular Activities	49,449	12,500	26,694
Trading	31,145	21,436	26,590
Fundraising & Community Grants	4,223	1,000	382
	<u>233,219</u>	<u>137,436</u>	<u>176,035</u>
Expense			
Extra Curricular Activities Costs	73,653	77,941	47,620
Trading	20,712	16,014	13,959
Fundraising and Community Grant Costs	7,751	7,800	5,911
	<u>102,116</u>	<u>101,755</u>	<u>67,490</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>131,103</u>	<u>35,681</u>	<u>108,545</u>

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	181,065	172,008	100,264
Information and Communication Technology	2,768	3,000	2,872
Library Resources	-	500	89
Employee Benefits - Salaries	4,408,329	3,886,261	3,963,050
Staff Development	48,534	40,000	25,061
Depreciation	237,376	218,178	212,874
	<u>4,878,072</u>	<u>4,319,947</u>	<u>4,304,210</u>

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	11,740	13,110	12,720
Board Fees	3,729	4,455	3,306
Board Expenses	39,445	32,000	39,686
Communication	9,381	10,000	8,517
Consumables	52,328	49,458	46,794
Other	941,249	14,060	823,733
Employee Benefits - Salaries	342,540	318,083	332,561
Insurance	13,568	14,000	13,545
Service Providers, Contractors and Consultancy	10,257	10,247	9,656
	<u>1,424,237</u>	<u>465,413</u>	<u>1,290,518</u>

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	20,610	24,000	19,603
Consultancy and Contract Services	94,500	99,225	94,500
Cyclical Maintenance	55,467	107,107	220,143
Grounds	158,069	36,169	27,377
Heat, Light and Water	43,209	54,000	41,423
Repairs and Maintenance	126,063	78,010	47,273
Use of Land and Buildings	967,317	900,358	900,358
Security	14,127	13,000	12,487
Employee Benefits - Salaries	72,192	75,000	67,165
	<u>1,551,554</u>	<u>1,386,869</u>	<u>1,430,329</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.

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	832,972	881,914	1,438,123
Cash and cash equivalents for Statement of Cash Flows	<u>832,972</u>	<u>881,914</u>	<u>1,438,123</u>

Of the \$832,972 Cash and Cash Equivalents, \$92,081 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	35,192	-	-
Interest Receivable	19,565	5,000	4,715
Teacher Salaries Grant Receivable	342,079	320,000	310,298
	<u>396,836</u>	<u>325,000</u>	<u>315,013</u>
Receivables from Exchange Transactions	54,757	5,000	4,715
Receivables from Non-Exchange Transactions	342,079	320,000	310,298
	<u>396,836</u>	<u>325,000</u>	<u>315,013</u>

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	1,031	5,500	5,344
	<u>1,031</u>	<u>5,500</u>	<u>5,344</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,300,000	800,000	500,000
Total Investments	<u>1,300,000</u>	<u>800,000</u>	<u>500,000</u>

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	617,810	130,995	-	-	(41,430)	707,375
Furniture and Equipment	749,683	225,708	(6,102)	-	(109,583)	859,706
Information and Communication Technology	92,850	31,058	-	-	(39,467)	84,441
Leased Assets	63,738	4,384	-	-	(44,576)	23,546
Library Resources	18,934	-	(373)	-	(2,320)	16,241
Balance at 31 December 2023	1,543,015	392,145	(6,475)	-	(237,376)	1,691,309

The net carrying value of equipment held under a finance lease is \$23,546 (2022: \$63,738)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	853,324	(145,949)	707,375	722,329	(104,519)	617,810
Furniture and Equipment	1,508,099	(648,392)	859,707	1,496,172	(746,489)	749,683
Information and Communication Technology	428,122	(343,680)	84,442	398,662	(305,812)	92,850
Motor Vehicles	56,179	(56,179)	-	56,179	(56,179)	-
Leased Assets	224,447	(200,902)	23,545	220,064	(156,326)	63,738
Library Resources	107,832	(91,592)	16,240	109,997	(91,063)	18,934
Balance at 31 December	3,178,003	(1,486,694)	1,691,309	3,003,403	(1,460,388)	1,543,015

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	73,759	55,000	52,617
Accruals	11,400	11,000	10,720
Employee Entitlements - Salaries	343,970	320,000	312,649
Employee Entitlements - Leave Accrual	33,084	30,000	28,333
	<u>462,213</u>	<u>416,000</u>	<u>404,319</u>
Payables for Exchange Transactions	462,213	416,000	404,319
	<u>462,213</u>	<u>416,000</u>	<u>404,319</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	62,723
	<u>-</u>	<u>-</u>	<u>62,723</u>

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	279,344	279,344	105,717
Increase to the Provision During the Year	29,416	107,107	173,627
Use of the Provision During the Year	-	(72,604)	-
Provision at the End of the Year	<u>308,760</u>	<u>313,847</u>	<u>279,344</u>
Cyclical Maintenance - Current	5,074	24,334	80,812
Cyclical Maintenance - Non current	303,686	289,513	198,532
	<u>308,760</u>	<u>313,847</u>	<u>279,344</u>

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

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	25,512		51,685
Later than One Year and no Later than Five Years	4,609		26,091
Future Finance Charges	(1,776)		(5,959)
	<u>28,345</u>	<u>-</u>	<u>71,817</u>
Represented by			
Finance lease liability - Current	23,966	22,558	47,081
Finance lease liability - Non current	4,379	2,179	24,736
	<u>28,345</u>	<u>24,737</u>	<u>71,817</u>

16. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	1,711	5,000	6,865

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

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

17. Funds Held for Capital Works Projects

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

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Canopy Structure	(40,000)	40,000	-	-	-
5YA Intercom	(2,510)	2,510	-	-	-
LSC - Block 1 LSC	73,800	-	(90,375)	16,575	-
Modernisation 5YA - Block 1 Weathertightness	-	-	(61,373)	-	(61,373)
Modernisation 5YA - Block 2 & 3 ILE Upgrade	36,290	-	(101,937)	-	(65,647)
Modernisation 5YA - Block 8	42,785	-	(2,819)	-	39,966
Modernisation 5YA - Heating	(7,852)	7,852	-	-	-
Modernisation 5YA - Block 4 ILE upgrade	90,000	-	(123,674)	-	(33,674)
Modernisation 5YA - Reroof & Repair Roofs	7,725	-	(7,725)	-	-
Modernisation 5YA - Stormwater	(5,272)	3,900	-	1,372	-
Modernisation 5YA - Water Isolation Valves	8,800	-	(8,800)	-	-
Ventilation	-	72,000	(19,885)	-	52,115
Block 1 Upgrade	(1,890)	-	(6,100)	-	(7,990)
Totals	201,876	126,262	(422,688)	17,947	(76,602)

Represented by:

Funds Held on Behalf of the Ministry of Education	92,081
Funds Receivable from the Ministry of Education	(168,684)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Canopy Structure	(40,000)	-	(11,789)	11,789	(40,000)
5YA Intercom	(24,910)	51,300	(28,900)	-	(2,510)
LSC - Block 1 LSC	-	73,800	-	-	73,800
Block 1 Upgrade	-	-	(1,890)	-	(1,890)
Modernisation 5YA - Block 2 & 3 ILE Upgrade	-	214,200	(177,910)	-	36,290
Modernisation 5YA - Block 8	-	42,785	-	-	42,785
Modernisation 5YA - Heating	-	103,500	(111,352)	-	(7,852)
Modernisation 5YA - Block 4 ILE upgrade	-	90,000	-	-	90,000
Modernisation 5YA - Reroof & Repair Roofs	-	68,850	(61,125)	-	7,725
Modernisation 5YA - Stormwater	-	35,100	(40,372)	-	(5,272)
Modernisation 5YA - Water Isolation Valves	-	18,000	(9,200)	-	8,800
Totals	(64,910)	697,535	(442,538)	11,789	201,876

Represented by:

Funds Held on Behalf of the Ministry of Education	259,401
Funds Receivable from the Ministry of Education	(57,524)

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

18. Related Party Transactions

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

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

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,729	3,306
<i>Leadership Team</i>		
Remuneration	663,452	569,136
Full-time equivalent members	5	5
Total key management personnel remuneration	667,181	572,442

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The board also has Finance (1 member) and Property (1 member) that meet monthly and quarterly respectively. 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	185-190	170-180
Benefits and Other Emoluments	5-6	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	4.00	3.00
110-120	5.00	3.00
120-130	2	
	11.00	6.00

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

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

20. 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 number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash-up Amounts

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. The Ministry is in the process of determining wash-up payments or receipts. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board has not entered into following capital commitments (2022:\$274,204) .

Contract Name	Contract Amount \$	Spend To Date \$	Remaining Capital Commitment \$
5YA Block 2 & 3 ILE Upgrade	215,479	101,937	113,542
5YA - Block 8	38,927	2,819	36,108
5YA Block 4 ILE Upgrade	90,681	123,674	(32,993)
Ventilation	50,190	19,885	30,305
			-
Total	395,277	248,315	146,962

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any contracts.

23. 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	832,972	881,914	1,438,123
Receivables	396,836	325,000	315,013
Investments - Term Deposits	1,300,000	800,000	500,000
Total financial assets measured at amortised cost	<u>2,529,808</u>	<u>2,006,914</u>	<u>2,253,136</u>

Financial liabilities measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Payables	462,213	416,000	404,319
Finance Leases	28,345	24,737	71,818
Total financial liabilities measured at amortised cost	<u>490,558</u>	<u>440,737</u>	<u>476,137</u>

24. Events After Balance Date

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

Independent Auditor's Report

To the readers of Kedgley Intermediate's Financial statements For the year ended 31 December 2023

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

T +64 (9) 367 1656

www.rsmnz.co.nz

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

Opinion

We have audited the financial statements of the School on pages 2 to 23, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 May 2024. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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



Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping horizontal stroke extending to the right.

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





2023 Analysis of Variance

Strategic Goal Tahī		Pono Providing authentic leadership that promotes self-belief	
Annual Target/Goal		We will have authentic and effective student leadership that contributes to the strategic direction of Kedgley Intermediate School	
Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes
Action 1	Continue to promote genuine voice through the student leadership part of the planning process for learning	Leadership voice is genuine and part of the strategic plan from goal setting, self reviewing & reporting.	
Action 2	Student leadership provide support to contributing to daily decisions making of school strategic plan	<p>Growing leaders to step into key roles to support the learning & KIS community</p> <p>Grown leadership opportunities for staff to thrive:</p> <ul style="list-style-type: none"> • MI won principalship Bader Intermediate • LE prompted to AP role • ST promoted Whanau Lead role 	<p>Continue to look after the space provided allowing student, staff and community voice to be promoted.</p> <p>Reviewed current SLT structure. Advertised for DP and were not impressed with applications. Current SLT team had decided to start 2024 with 3 DPs and re-advertise DP role at the end of term 1</p> <p>To support and add value to SLT LE was promoted to AP</p>

			<ul style="list-style-type: none"> JH promoted Numeracy Lead Role 		
Action 3	Continue to provide leadership opportunities and platforms for potential leaders to step into	Created leadership opportunities for students to grow <ul style="list-style-type: none"> Whanau Captains Upstanders 181 Connect Serve to Lead 	Whanau Captains was redundant roles and really didn't add much value	Reviewed Student Leadership roles - Whanau Captains role will no longer go forward into 2024	

Strategic Goal Rua	Rangatiratanga Lalaga making genuine connections beyond the class				
Annual Target/Goal	We will continue to nurture existing "healthy connections" with community and external agencies				

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?	
Action 1	Set up community KIS Connect events twice a term	2023 Whakatau 2023 Meet the whanau 2023 Leadership Assembly 2023 Graduation 2023 End of Year newsletter			

Action 2	Interview all new enrollments for the following year SLT	Over 2 terms of interviewing whanau for 2024 enrollments.	Initial contact with all enrollments is positive. Community 7 visitors feel welcomed into the space	Review interviews and ensure we capture all enrollments. We had 4 in-zone enrollments with high needs that were not interviewed last year. This didn't allow us a smooth transition and the much needed support from external agencies.
Action 3	Deliver Student surveys <ul style="list-style-type: none">• Harassment survey FS & PL• Curriculum delivery MI & DC• Teacher relationships JB & LE	2023 Whanau Partnership Survey		

Strategic Goal Toru	Whanaungatanga Building a community of learners		
Annual Target/Goal	We will have a positive shift in learning.		
Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes
			Planning for next year - where to next?

Action 1	Ensure assessment procedures are robust	Initial discussions went well, but were inconsistent with not meeting action.	NIL	NF to lead assessment attend Professional Development with assessment focus
Action 2	Raise KIS community digital fluency – LE & JB	Working within Manaiakalani framework. Had a total of 18 staff complete DFI PD	Huge gains with PD being delivered across the school to ensure consistency of curriculum delivery.	Continue to roll out staff taking part in DFI PD possibly 8 JB & LE to attend Manikalani 2024 Summit PD Possible devices available during the breaks for akonga to use - promote student agency
Action 3	Continue to provide internal & external PD for teaching and support staff <ul style="list-style-type: none"> Numeracy - DMIC Literacy - Accountable Talks Literacy - Reciprocal Teaching 	All staff have received PD through Kahui Ako <ul style="list-style-type: none"> Literacy - Accountable Talks (AT) Literacy - Reciprocal Teaching (RT) Just completed 2nd year of DMIC PD	Huge gains with PD being delivered across the school to ensure consistency of curriculum delivery.	Challenge is 7 staff members left at the end of 2023. So back to square one with upskilling new staff.

Strategic Goal Wha		Teu Le Va Nurturing a safe space of acceptance & success for all at Kedgley Intermediate		
Annual Target/ Goal		We will have akonga, community & staff feel supported, valued in a positive environment		
Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Action 1	Continue to nurture the “va” at KIS	2023 PRT Graduation Lalaga - Teu Le Va		<ul style="list-style-type: none"> Akonga have at least 1 or more trusted adults they can Talanoa A current graduate profile KIS website viewed in Te Reo Maori
Action 2	Graduate Profile to be reviewed	MI worked with student leadership group Staff & community surveyed	MI drafted up revised graduate profile that aligns with school Vision	With MI moving on PL will pick up recent works and finalise for 2024
Action 3	Create more spaces for akonga of different needs	PL & KIS board to look at possible spaces to create and commit to for 2024	Ongoing discussions with various groups	80% ready for projects to start in 2024. Sensory spaces & playground we aim to start in term 2 of 2024 calendar

Kiwisport	<p>The government funding initiative to support student participation in organised sport. In 2023 the school received funding of \$12,335.32 (excluding GST). The funding was spent on equipment, registration fees, uniforms, and transportation to enable students to participate in sporting events.</p>
How we have given effect oto Te Tiriti o Waitangi	<p>The Kedgley Intermediate boards recognises our role and responsibility to honour and give effect to the Tiriti o Waitangi under the Education and Training Act 2020. This is a primary objective of the school.</p> <ul style="list-style-type: none">• Alongside with our Kahui Ako, our school wide focus has been culturally responsive pedagogy and embedding current practices to ensure sustainability of our current school culture is evident.• Our whanau syndicates make reference to local landmarks and history.• We deliver basic level 1 Te Reo for all students - Delivered by 5 teachers• Annual Haka Waiata competition held in Term 3• Purchased new Kapa Haka uniforms• School Kapa haka performed 4 times last year<ol style="list-style-type: none">1. Meet the Whanau Event2. Maori Language Week3. Local Primary Schools4. Eagles in the Park• Karakia is present in every class every day <p>All Staff are involved</p> <ul style="list-style-type: none">• Community whakatau at the beginning of every year• Schoolwide Haka

	<ul style="list-style-type: none">• Continue to build resources to support the learning in the classrooms
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KEDGLEY
INTERMEDIATE SCHOOL

(09) 278 4202

www.kedgley.school.nz

181 Portage Road,

Papatoetoe, Auckland

Principal: Pelu Leaupepetele



KIWISPORT 2023

Kiwisport is a government funded initiative to support students' participation in sports. In 2023 the school received total Kiwisport funding of \$12,335.32 (excluding GST).

This funding was spent on equipment, registration fees and transportation to enable students to compete in: Softball, Tag, Rugby Union, Soccer, League, Netball, Basketball, Volleyball, Touch and Athletics.

The following in-school sport tournaments were held throughout the year: Athletics, Rippa Rugby, Rugby League Nines, 3 x 3 Basketball, Tchoukball, Papolo (Tongan Netball), Ki-o-Rahi, Turbo Touch, Cricket and Touch.

We also ran the following sports' academies: Basketball, Soccer, Rugby Union and Rugby League.

Yours faithfully

Pelu Leaupepetele
Principal

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> ▪ Providing a safe and comfortable physical working environment. ▪ Addressing health & safety concerns as soon as possible. ▪ Commitment to nurturing a safe space by practicing and promoting: <ul style="list-style-type: none"> - Equality - Le Va - Transparency ▪ Pono - providing authentic leadership that promotes self-belief. ▪ Funding set aside to enhance staff wellbeing. ▪ Access to free Employee Assistance Programme (EAP) and flu vaccinations.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> ▪ Please refer to the SchoolDocs Equal Employment Opportunities Policy. ▪ Following the principles and guidelines according to the SchoolDocs policy, including: <ul style="list-style-type: none"> - Selecting most suited employees based on skill, experience, qualifications and aptitude. - Valuing diversity of ethnicity, age, gender, disability, tender etc.
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> ▪ Through fair and free of bias recruitment and promotion processes.
<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? 	<ul style="list-style-type: none"> ▪ Acknowledging the Treaty of Waitangi. ▪ Policies and Procedures (SchoolDocs). ▪ Equal opportunities throughout recruitment and promotion processes. ▪ Staff professional development. ▪ Curriculum lead for languages includes Te Reo and Tikanga Māori (Levels 1 & 2).
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> ▪ Professional Learning. ▪ Partnerships with external providers including DMIC, Manaiakalani etc. ▪ Providing a safe and supportive environment. ▪ Equal opportunities for leadership roles including curriculum leads and whanau leaders.

How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> ▪ Inclusivity and flexibility where possible. ▪ Supportive of Pay Equity Claims between unions and Ministry of Education.
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> ▪ Inclusivity and flexibility where possible. ▪ Accessible physical environment.

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?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	