

OAKURA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2208

Principal: Natasha Jackson

School Address: 16 Donnelly Street, Oakura

School Postal Address: 16 Donnelly Street, Oakura, New Plymouth, 4314

School Phone: 06 752 7719

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Accountant / Service Provider:

Education Services.
Dedicated to your school

OAKURA SCHOOL

Annual Report - For the year ended 31 December 2022

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Oakura School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Paul Joseph Veric

Full Name of Presiding Member

Paul Joseph Veric

Signature of Presiding Member

31st May 2023

Date:

Natasha Jackson

Full Name of Principal

Natasha Jackson

Signature of Principal

31/5/23.

Date:

Oakura School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,057,179	2,804,940	2,867,265
Locally Raised Funds	3	313,080	157,150	176,481
Interest Income		8,745	5,500	4,213
Gain on Sale of Property, Plant and Equipment		435	-	-
		<u>3,379,439</u>	<u>2,967,590</u>	<u>3,047,959</u>
Expenses				
Locally Raised Funds	3	43,630	28,800	57,238
Learning Resources	4	2,151,751	2,031,845	2,141,764
Administration	5	155,111	130,967	134,574
Finance		4,004	3,500	3,647
Property	6	741,943	790,608	660,469
Loss on Disposal of Property, Plant and Equipment	11	15,702	-	-
		<u>3,112,141</u>	<u>2,985,720</u>	<u>2,997,692</u>
Net Surplus / (Deficit) for the year		267,298	(18,130)	50,267
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>267,298</u></u>	<u><u>(18,130)</u></u>	<u><u>50,267</u></u>

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

Oakura School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,052,026	986,067	982,259
Total comprehensive revenue and expense for the year		267,298	(18,130)	50,267
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	19,500
Equity at 31 December		1,319,324	967,937	1,052,026
Accumulated comprehensive revenue and expense		1,319,324	967,937	1,052,026
Equity at 31 December		1,319,324	967,937	1,052,026

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.

Oakura School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	115,155	(425,965)	259,771
Accounts Receivable	8	182,984	117,925	113,138
GST Receivable		74,983	1,706	85,579
Prepayments		9,269	6,442	6,080
Inventories	9	5,879	3,942	4,338
Investments	10	130,000	430,000	430,000
Funds Receivable for Capital Works Projects	17	147,211	-	37,594
		665,481	134,050	936,500
Current Liabilities				
Accounts Payable	12	178,833	159,721	298,709
Borrowings	13	5,083	-	-
Revenue Received in Advance	14	8,464	45	-
Provision for Cyclical Maintenance	15	53,946	59,620	53,155
Finance Lease Liability	16	26,720	27,978	14,804
Funds held for Capital Works Projects	17	-	-	1,578
		273,046	247,364	368,246
Working Capital Surplus/(Deficit)		392,435	(113,314)	568,254
Non-current Assets				
Property, Plant and Equipment	11	618,699	1,102,966	543,512
Work in Progress	26	401,000	6,476	-
		1,019,699	1,109,442	543,512
Non-current Liabilities				
Borrowings - Due beyond one year	13	19,061	-	-
Provision for Cyclical Maintenance	15	51,846	13,838	44,548
Finance Lease Liability	16	21,903	14,353	15,192
		92,810	28,191	59,740
Net Assets		1,319,324	967,937	1,052,026
Equity		1,319,324	967,937	1,052,026

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

Oakura School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		735,160	557,310	559,255
Locally Raised Funds		321,633	157,150	175,952
Goods and Services Tax (net)		10,596	-	(83,873)
Payments to Employees		(373,245)	(331,442)	(307,692)
Payments to Suppliers		(341,397)	(549,182)	(304,739)
Interest Paid		(4,004)	(3,500)	(3,647)
Interest Received		8,592	5,500	3,877
Net cash from/(to) Operating Activities		357,335	(164,164)	39,133
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		435	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(528,205)	(399,300)	(20,817)
Proceeds from Sale of Investments		300,000	-	-
Net cash from/(to) Investing Activities		(227,770)	(399,300)	(20,817)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	19,500
Finance Lease Payments		(21,106)	(43,380)	(28,599)
Loans Received		25,415	-	-
Repayment of Loans		1,271	-	-
Funds Administered on Behalf of Third Parties		(279,761)	-	69,675
Net cash from/(to) Financing Activities		(274,181)	(43,380)	60,576
Net increase/(decrease) in cash and cash equivalents		(144,616)	(606,844)	78,892
Cash and cash equivalents at the beginning of the year	7	259,771	180,879	180,879
Cash and cash equivalents at the end of the year	7	115,155	(425,965)	259,771

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

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

Oakura School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Oakura 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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 16. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	20-40 years
Buildings	50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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.

m) 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.

n) 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, to but not yet taken at balance date.

Long-term employee entitlements

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

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

o) 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

p) 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 Expense.

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

q) 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.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is 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.

s) Provision for Cyclical Maintenance

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

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

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

t) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) 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.

w) Budget Figures

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

x) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	801,931	560,310	569,246
Teachers' Salaries Grants	1,740,378	1,683,470	1,821,572
Use of Land and Buildings Grants	513,370	558,160	476,447
Other Government Grants	1,500	3,000	-
	<u>3,057,179</u>	<u>2,804,940</u>	<u>2,867,265</u>

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	195,237	100,000	49,649
Fees for Extra Curricular Activities	47,711	30,500	71,906
Trading	3,780	3,000	2,687
Fundraising & Community Grants	44,647	3,250	31,941
Other Revenue	21,705	20,400	20,298
	<u>313,080</u>	<u>157,150</u>	<u>176,481</u>
Expenses			
Extra Curricular Activities Costs	40,355	25,800	54,397
Trading	3,275	3,000	2,841
	<u>43,630</u>	<u>28,800</u>	<u>57,238</u>
<i>Surplus for the year Locally raised funds</i>	<u>269,450</u>	<u>128,350</u>	<u>119,243</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	96,086	66,350	63,662
Employee Benefits - Salaries	1,961,465	1,862,470	1,973,606
Staff Development	9,023	19,100	12,639
Depreciation	85,177	83,425	91,189
Text Books	-	500	668
	<u>2,151,751</u>	<u>2,031,845</u>	<u>2,141,764</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,635	5,635	5,470
Board Fees	3,130	3,060	3,055
Board Expenses	6,833	8,700	7,347
Communication	4,638	4,750	4,283
Consumables	12,320	11,000	10,525
Other	20,444	22,480	20,442
Employee Benefits - Salaries	82,203	57,942	64,090
Insurance	6,959	3,500	6,797
Service Providers, Contractors and Consultancy	12,949	13,900	12,565
	<u>155,111</u>	<u>130,967</u>	<u>134,574</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	28,121	27,600	26,420
Cyclical Maintenance Provision	13,552	20,200	9,886
Grounds	30,883	29,890	22,224
Heat, Light and Water	18,758	14,500	15,861
Repairs and Maintenance	48,453	42,758	19,630
Use of Land and Buildings	513,370	558,160	476,447
Security	3,702	3,000	3,098
Employee Benefits - Salaries	85,104	94,500	86,903
	<u>741,943</u>	<u>790,608</u>	<u>660,469</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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	115,155	(425,965)	259,771
Cash and cash equivalents for Statement of Cash Flows	<u>115,155</u>	<u>(425,965)</u>	<u>259,771</u>

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

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	533	399	622
Receivables from the Ministry of Education	30,196	-	-
Interest Receivable	1,137	648	984
Teacher Salaries Grant Receivable	151,118	116,878	111,532
	<u>182,984</u>	<u>117,925</u>	<u>113,138</u>
Receivables from Exchange Transactions	1,670	1,047	1,606
Receivables from Non-Exchange Transactions	181,314	116,878	111,532
	<u>182,984</u>	<u>117,925</u>	<u>113,138</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,080	867	999
Uniforms	4,799	3,075	3,339
	<u>5,879</u>	<u>3,942</u>	<u>4,338</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	130,000	430,000	430,000
Total Investments	<u>130,000</u>	<u>430,000</u>	<u>430,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	178,189	56,680	-	-	(5,678)	229,191
Building Improvements	231,541	-	(11,058)	-	(18,391)	202,092
Furniture and Equipment	96,008	58,825	(4,548)	-	(29,552)	120,733
Information and Communication Technology	4,395	16,480	(96)	-	(3,841)	16,938
Leased Assets	33,379	44,081	-	-	(27,715)	49,745
Balance at 31 December 2022	543,512	176,066	(15,702)	-	(85,177)	618,699

The net carrying value of equipment held under a finance lease is \$49,745 (2021: \$33,379)

Restrictions

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.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	307,976	(78,785)	229,191	251,296	(73,107)	178,189
Building Improvements	510,772	(308,680)	202,092	530,808	(299,267)	231,541
Furniture and Equipment	410,584	(289,851)	120,733	361,139	(265,131)	96,008
Information and Communication Technology	97,707	(80,769)	16,938	92,748	(88,353)	4,395
Leased Assets	87,308	(37,563)	49,745	104,948	(71,569)	33,379
Balance at 31 December	1,414,347	(795,648)	618,699	1,340,939	(797,427)	543,512

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	18,212	29,897	178,844
Accruals	5,635	4,597	5,470
Employee Entitlements - Salaries	151,118	116,878	111,532
Employee Entitlements - Leave Accrual	3,868	8,349	2,863
	<u>178,833</u>	<u>159,721</u>	<u>298,709</u>

Payables for Exchange Transactions	178,833	159,721	298,709
	<u>178,833</u>	<u>159,721</u>	<u>298,709</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Loans due in one year	5,083	-	-
Loans due after one year	19,061	-	-
	<u>24,144</u>	<u>-</u>	<u>-</u>

14. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue In Advance	8,464	45	-
	<u>8,464</u>	<u>45</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	97,703	53,258	94,007
Increase to the Provision During the Year	16,987	20,200	19,794
Use of the Provision During the Year	(5,463)	-	(6,190)
Other Adjustments	(3,435)	-	(9,908)
Provision at the End of the Year	<u>105,792</u>	<u>73,458</u>	<u>97,703</u>
Cyclical Maintenance - Current	53,946	59,620	53,155
Cyclical Maintenance - Non current	51,846	13,838	44,548
	<u>105,792</u>	<u>73,458</u>	<u>97,703</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

16. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	29,334	27,978	16,833
Later than One Year and no Later than Five Years	22,922	14,353	16,090
Future Finance Charges	(3,633)	-	(2,927)
	<u>48,623</u>	<u>42,331</u>	<u>29,996</u>
Represented by			
Finance lease liability - Current	26,720	27,978	14,804
Finance lease liability - Non current	21,903	14,353	15,192
	<u>48,623</u>	<u>42,331</u>	<u>29,996</u>

17. Funds Held (Owed) 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 projects is included under cash and cash equivalents in note 7.

2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
G Block Reclad 2020	226341	1,578	13,021	(14,599)	-	-
Block C ILE Alt	225650	(37,594)	1,151,451	(1,261,068)	-	(147,211)
Totals		<u>(36,016)</u>	<u>1,164,472</u>	<u>(1,275,667)</u>	<u>-</u>	<u>(147,211)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(147,211)

2021	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
G Blk Clad&C Blk Struct	completed	3,282	(1,197)	(2,085)	-	-
C Block Beam Replace	completed	6,313	(3,320)	(2,993)	-	-
G Block Reclad 2020	226341	8,172	157,600	(164,194)	-	1,578
Playground Soft & Hard	completed	37,650	6,009	(43,659)	-	-
Block C ILE Alt	225650	-	645,423	(683,017)	-	(37,594)
Totals		<u>55,417</u>	<u>804,515</u>	<u>(895,948)</u>	<u>-</u>	<u>(36,016)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	1,578
Funds Receivable from the Ministry of Education	(37,594)

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 conditions 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.

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,130	3,055
<i>Leadership Team</i>		
Remuneration	797,965	826,904
Full-time equivalent members	7.33	7.04
Total key management personnel remuneration	801,095	829,959

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (0 members) that met 0 and 0 times 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 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	24 - 25	23 - 24
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2.00	3.00
110 - 120	2.00	1.00
	4.00	4.00

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$1,981,408 contract for the Block C ILE Alt as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,796,872 has been received of which \$1,944,083 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$187,621 contract for the G Block Reclad 2020 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$174,600 has been received of which \$173,022 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$1,966,720 contract for the Block C ILE Alt as agent for the Ministry of Education. This project is fully funded by the Ministry and \$645,423 has been received of which \$683,017 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	115,155	(425,965)	259,771
Receivables	182,984	117,925	113,138
Investments - Term Deposits	130,000	430,000	430,000
Total Financial assets measured at amortised cost	428,139	121,960	802,909

Financial liabilities measured at amortised cost

Payables	178,833	159,721	298,709
Borrowings - Loans	24,144	-	-
Finance Leases	48,623	42,331	29,996
Total Financial Liabilities Measured at Amortised Cost	251,600	202,052	328,705

24. Events After Balance Date

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

25. Comparatives

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

26. Work in Progress

	2022 Actual	2021 Actual
Work progress on Block C Development	401,000	-
	401,000	-

The work on the Block C Development commenced during 2021. As at year end the balance above represents the Board contribution to the project. The project has not been completed as at signing the financial statements.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OAKURA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Oakura School (the School). The Auditor-General has appointed me, Carolyn Jackson, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 20, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 31 May 2023. 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

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applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 24 to 31, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Carolyn Jackson
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
New Plymouth, New Zealand

Oakura School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Chris Ferguson	Presiding Member	Elected	Sep 2022
Paul Veric	Presiding Member	Elected	Sep 2025
Lynne Hepworth	Principal	ex Officio	
Grant Aitken	Parent Representative	Elected	Sep 2025
Hayley Bennett	Parent Representative	Elected	Sep 2025
Maria Townsend	Parent Representative	Elected	Sep 2022
Thandi Tipene	Parent Representative	Co-opted	Sep 2022
Nathan Vazey	Parent Representative	Elected	Sep 2025
Jodie Orchard	Parent Representative	Elected	Sep 2025
Bianca Ruakere	Parent Representative	Co-opted	Sep 2025
Natasha Jackson	Staff Representative	Elected	Sep 2022
Ulla Page	Staff Representative	Elected	Sep 2025



OAKURA SCHOOL



16 December 2022

To Whom It May Concern

I confirm the Kiwisport fund received by Oakura School this year has been used to provide specialised sports coaching and access for students to attend interschool sports events and competitions.

Ngā mihi

Lynne Hepworth
Principal

"Learning to think, Learning to care"

16 Donnelly St, Oakura, New Plymouth 4314, New Zealand
Tel: 64 6 752 7719 | Fax: 64 6 752 7951 | Email: office@oakura.school.nz

www.oakura.school.nz



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

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

Oakura School applies a range of policies to ensure that they are a good employer. These policies show our school's commitment to equal employment opportunity, diversity and inclusions and the elimination of barriers that cause or perpetuate inequalities in employment.

The related policies and documents are used to ensure Oakura School complies:

Equal Employment Policy
Employer Responsibility Policy
Health, Safety and Welfare Policy
Bullying and Harassment Policy
Education and Training Act 2020
Employment Relations Act 2000
Human Rights Act 1988
State Sector Act 1988
Te Tiriti o Waitangi

The school is committed to:

- a. Providing equality of opportunity in employment irrespective of a person's sex, gender, gender identity, marital status, religious belief, ethical belief, colour, race, ethnic or national origins, disability, age, political opinion, employment status or sexual orientation
- b. Developing and maintaining a workplace culture that values and supports diversity
- c. Identifying and eliminating any institutional barriers that cause or perpetuate, or tend to cause or perpetuate inequality in respect of the employment of any person or group of persons
- d. Ensuring that all its policies and practices uphold the principles of equal employment opportunity
- e. Ensuring that all staff appointments are made solely on the basis of merit, and that all promotions, advancements, salary reviews and professional/career development opportunities are based solely on merit
- f. Improving employment opportunities for groups who are traditionally under-represented in either occupational groups or levels of seniority, in particular women, Māori and Pacific people

Every year the Oakura School Board collects information from all staff to understand employment health and wellbeing. This is tabled and discussed at a Board meeting once a year. The principal of the school is aware of employees that need extra support and endeavours to ensure that this happens regularly.

Our school subscribes to the EAP Support Service which supports staff, this is regularly shared with staff and newsletters are forwarded monthly.

Attached is a document that summarises how our school has acted in accordance with Te Tiriti o Waitangi to:

Recognises the aims and aspirations of Māori

The employment requirements of Māori

Greater involvement of Māori in the Education Service

The Oakura School Board of Trustees budgets for professional development of staff which staff access regularly. This is inclusive of our support staff and their professional learning. Teachers take part in a Professional Growth Cycle annually and work toward improved practice around goals selected from the NZ Teaching Standards.

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?	Y	
Has this policy or programme been made available to staff?	Y	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Y	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Y	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Y	
Does your EEO programme/policy set priorities and objectives?	Y	

Natasha Jackson

Tumuaki/Principal

29 May, 2023

2022 ANALYSIS OF VARIANCE

2022 Student Achievement Target 1

To have all Oakura School students writing at or above the expected level of achievement

Review of Data	Goal From Strategic Plan	To achieve targets for 2022:
End of year overall teacher judgements show 26% of males are achieving below expected levels in writing. This is supported by easTTLe testing which showed 28% of males below expected year level achievement. This is significantly higher than females who had 9% below in overall teacher judgements and 15% in easTTLe writing	Goal 2: To ensure students achieve their personal best across all aspects of their learning Goal 3: To support all students to become active, empowered learners	To accelerate the achievement of males across the school in writing so 80% or more are achieving at or above the expected curriculum level.
Specific actions to achieve target Years 4-8 students to do the Supplementary Spelling Assessment to gather data on areas of spelling that need extra support <ul style="list-style-type: none"> Teacher to plan spelling programmes around needs identified Junior classes to do the Better Start Literacy Approach professional development and introduce phonics based writing support into their classroom programmes, and share learning with all staff Junior classes to use the Better Start Literacy assessments to identify needs and inform planning and teaching Teachers to look at ways to engage boys through high interest topics and use of IT, student survey Teachers to identify students achieving below expected levels from term 1 easTTLe assessment, analyse individual data on specific areas that need support and implement small group guided writing sessions Teacher aides used to support small groups and individual in building skills eg. extra BSLA phonics support, 4 minute alphabet Tuakana teina programmes implemented to support students across the school eg TALES programme, Responsive Writing, Paired writing Rich, hands on, authentic learning tasks used to engage writers 		Achieved Outcome 2022 End of year overall teacher judgments show that 79% of males are achieving at or above the expected level of the curriculum for writing. This is an improvement of 5% from 2021. There is still a disparity of 13% more males than females achieving below expectation in writing. End of year writing easTTLe testing shows similar results, with males achieving 13% lower than females in writing.
		Reflection Years 3, 5, 7 and 8 students have the largest number of students achieving below expectation, with the biggest disparity between female and male in Year 7. Staff are reflecting on the effectiveness of the Spelling Assessment in its effectiveness to help improve spelling achievement. The Better Start Literacy programme has had a strong, positive impact on writing achievement in the junior school. Teacher aides have supported learning in writing across the school. Extra 'Covid' funding has been used to support boys in Year 7/8 in their writing learning. Some tuakana/teina programmes were implemented in some teams. We will still need to address the disparity between males and females in writing through targeted actions. In depth analysis of the end of year easTTLe results will be made to identify the specific areas where males are not achieving well.

2022 Student Achievement Target 2

To have all Oakura School students achieving at or above the expected level of achievement for mathematics

Review of Data	Goal From Strategic Plan	To achieve targets for 2022:
End of year PAT maths data item analysis showed that Oakura students scored below national norms in areas of number strategies across all year levels tested (Years 4-8). Teachers report that students' confidence in mathematics and taking risks in their learning is a factor in this.	Goal 2: To ensure students achieve their personal best across all aspects of their learning Goal 3: To support all students to become active, empowered learners	Students across the school will show an increased confidence and motivation towards mathematics shown by an attitude survey taken in February and again in November.
Specific actions to achieve targets <ul style="list-style-type: none"> Attitude survey developed by teams, taken by all students and analysed to gather data. Repeated at the end of the year and analysed to show progress in attitudes. New staff mentored in the DMIC approach and Oakura Mathematics Curriculum DP's and interested staff to attend maths leadership PD sessions once a term to keep up with current trends and best practice Three teachers attended the NZ Maths conference and shared back learning to staff Staff to look at ways to integrate maths into inquiry units and cross curricular activities Consistent use of Maths Talk moves and deliberate teaching of mathematical capabilities during mathematics learning and teaching Age appropriate student involvement in analysing assessments, setting goals and reflecting on their learning School-wide Maths Week and celebration of maths in our everyday lives Teachers to look for opportunities to involve students in challenges, local, national and international To continue to promote and develop students' basic facts knowledge and understanding through daily practise to build confidence and skill Staff implement recommendations from the RSNZ 2021 report on mathematics to improve practice and culture Spring into Maths - Yr 3/4, Yr 5/6 		Achieved Outcome 2022 All areas of the school show that students have increased in their confidence across a range of dispositions. We have identified that addition is the area that most of our middle and senior students feel the most confidence, with division, maths discussions and communicating their thinking being the areas of lowest confidence. Teachers have noticed a change in mindsets around maths in their classes with more students being positive about approaching maths learning and willing to take risks in their learning.
		Reflection Year 7&8 data shows all maths dispositions are now averaging at 3 or above on the confidence scale of 1 to 5, with 1 being low to 5 being high. In term 2 two of the 11 dispositions surveyed were below 3. The biggest increase was in division, followed by maths thinking and vocabulary, multiplication and fractions. The area of highest confidence was addition which was the same as the beginning of the year. Maths discussions have been the lowest in both the beginning of the year and end. Year 5&6-Across the board we have the majority of the team at or above in their confidence levels. In 5 sections of the survey we have only 1-3 children rating themselves below. Across the team we have strengths in confidence, perseverance, strategies for problem solving, communicating, addition, subtraction, and multiplication. We believe that this has come from our consistent approach to focusing on daily basic facts, all doing maths first thing in the morning for 50-60 minutes, DMIC, MoveNProve, and the tuakana teina approach. Students still identify division and fractions as challenging so continued work here is needed. Maths thinking and being able to explain their thinking is



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	<p>another area to help the students improve their confidence. Overall we are very happy with these results.</p> <p>Years 3&4</p> <p>Areas of strength across the team were addition (4.2), perseverance (3.9), confidence and subtraction (3.7), communicating (3.6), strategies (3.4), thinking & vocab and multiplication (3.3), and discussions and fractions (3.2)</p> <p>Areas for improvement across the team were in division (2.8).</p> <p>The overall average across the team (and all questions) was 3.5, which was the same as the Term 2 survey result.</p> <p>Year 1&2</p> <p>Junior classes show a significant increase in confidence in maths, with increases in perseverance, maths thinking and vocabulary, and strategies for problem solving. The only ones which haven't increased were maths discussion and communicating math thinking.</p>
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2022 Student Achievement Target 3

To have Oakura School students improve their ability to speak and understand te reo and tikanga Māori

Review of Data	Goal From Strategic Plan	To achieve targets for 2022:
Data from a Te Reo Māori assessment trial (25 students Yr 4 - Yr 8) in 2021, showed that the mean score of their achievement in speaking and understanding Te Reo Māori was within a range of 40.2 - 52.6 points. A survey of Te Reo Māori has shown limited progress in the increase of Te Reo Māori being spoken at Oakura School	<p>Goal 2: To ensure students achieve their personal best across all aspects of their learning</p> <p>Goal 3: To support all students to become active, empowered learners</p> <p>Goal 4: To support students as global citizens by strengthening connections between the school, community and the wider world</p>	To improve the mean score of students from Year 4 - Year 8 in Te Reo Māori by 10%, so that mean achievement sits between 50 - 60 points. To improve the use of Te Reo Māori at school as shown by the Te Reo Māori survey by 10% more of students answering 'often' or 'always' 'in the classroom' and 'across the whole school' domains.



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Specific Actions to Achieve Targets

- Create a Te Ao Māori Drive team to lead actions and support kaiako across the school.
- Identify next steps from 2021 MASAM report to improve Te Reo Māori at Oakura School, Te Ao Māori drive team to lead and monitor.
- Work in partnership with our whānau, Whānau Roopu group and hapū, consulting, identifying actions and aspirations and working towards these together.
- Create a strategic plan, based on feedback from the Hautū review, with whānau, hapū and the community, to move from a Level 5 school to a Level 4b school.
- Use the Te Reo Māori Assessment for all students Year 4 up, to identify next steps for teaching Te Reo Māori in classrooms.
- Professional development for teachers around the Te Reo Māori assessment, implementation, analysis and next steps.
- Strategically plan for teachers learning Te Reo Māori through the Te Ahu o Te Reo Māori program, to share their learning regularly at team meetings, to build the capacity of all teachers to use Te Reo Māori at school.
- Staff meetings for professional development around the pedagogy of teaching a language for all staff in Term 1 and to help improve understanding of the Oakura Māori Curriculum.
- Review the Māori Curriculum to extend and add Level 3 language objectives.
- Employ Matua Clive for kapahaka, celebrate and ensure kapahaka roopu is prioritised in learning programmes.
- Identify students who show leadership in kapahaka and Te Reo Māori and use them as mentors, role models and coaches across the school.
- Increase the amount of Te Reo Māori spoken in school assemblies, communications with whānau and the community.
- Celebrate significant events in the Maramataka, with whānau and the community, such as Puanga, Te Wiki o Te Reo Māori etc., working with the Whānau Roopu to plan these.
- Ensure that new staff through induction, learn our school's tikanga Māori.

Achieved Outcome 2022

The Te Reo survey shows an average increase of 10% in 'often', and 4% in 'always' in the 'classroom' domain, and a 4% in 'often' and 1% decrease in 'always' in the 'across the whole school' domain. An average of 4% improvement was made in the Te Reo Māori assessment. One year level sits between 50 - 60 on the scale score, all other year levels range from 44.8 - 50.2. Year 4s made the greatest improvement of 9.5%, with the least improvement being in the year 7s, of 1.3%

Reflection

Many initiatives have been trialled this year, with the priority of providing support and professional development for kaiako in their classrooms. This has included new staff being inducted and introduced to our curriculum before school started, staff meetings around Te Ao Māori, four staff participating in Te Ahu o te reo Māori, the employment of a kaiarahi for teacher professional development and modelling the Te Ataarangi method in classrooms. The Board's use of Hautū has helped to identify next steps strategically, as has the action plan developed with Whānau in Term 1 to explore the opportunity of a bilingual class at Oakura School. We are now a Level 4a school which means a minimum of 3 hours of teaching in each class is done in te reo Māori. Te reo Māori is more evident and is heard more in all classrooms, school events, assemblies and used in communications. The school has continued to be well supported by Ngāti Tairi who has also endorsed these initiatives.

At the end of Term 4, the te reo Māori assessment will be sat again by Year 4 up, to evaluate the improvement of te reo Māori for the ākonga in the Reorua kopa, and across the whole school.