

OAKURA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2208

Principal: Dave Smith

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 Financial Statements - For the year ended 31 December 2023

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Oakura 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.

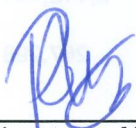
The management (including the principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Paul Joseph Verc

Full Name of Presiding Member



Signature of Presiding Member

27/5/24

Date:

Dave William Smith

Full Name of Principal



Signature of Principal

27/5/24

Date:

Oakura School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,355,292	2,923,631	3,057,179
Locally Raised Funds	3	225,301	216,716	313,080
Interest		15,499	6,000	8,745
Gain on Sale of Property, Plant and Equipment		-	-	435
Other Revenue		1,945	-	-
Total Revenue		3,598,037	3,146,347	3,379,439
Expense				
Locally Raised Funds	3	64,568	54,000	43,630
Learning Resources	4	2,399,852	2,232,592	2,151,751
Administration	5	164,075	150,494	155,111
Interest		2,855	2,047	4,004
Property	6	931,256	687,403	741,943
Loss on Disposal of Property, Plant and Equipment		75	-	15,702
Total Expense		3,562,681	3,126,536	3,112,141
Net Surplus / (Deficit) for the year		35,356	19,811	267,298
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		35,356	19,811	267,298

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,319,324	1,136,724	1,052,026
Total comprehensive revenue and expense for the year		35,356	19,811	267,298
Contribution - Furniture and Equipment Grant		26,301	-	-
Equity at 31 December		1,380,981	1,156,535	1,319,324
Accumulated comprehensive revenue and expense		1,380,981	1,156,535	1,319,324
Equity at 31 December		1,380,981	1,156,535	1,319,324

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 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	242,152	844	115,155
Accounts Receivable	8	163,232	113,138	182,984
GST Receivable		14,350	85,579	74,983
Prepayments		10,380	6,080	9,269
Inventories	9	1,375	4,338	5,879
Investments	10	150,000	240,000	130,000
Funds Receivable for Capital Works Projects	17	9,015	-	147,211
		590,504	449,979	665,481
Current Liabilities				
Accounts Payable	12	165,877	298,709	178,833
Borrowings	13	5,083	-	5,083
Revenue Received in Advance	14	3,728	-	8,464
Provision for Cyclical Maintenance	15	60,143	53,155	53,946
Finance Lease Liability	16	21,199	14,804	26,720
		256,030	366,668	273,046
Working Capital Surplus/(Deficit)		334,474	83,311	392,435
Non-current Assets				
Property, Plant and Equipment	11	1,129,990	1,105,488	618,699
Work in Progress		-	-	401,000
		1,129,990	1,105,488	1,019,699
Non-current Liabilities				
Borrowings	13	13,978	-	19,061
Provision for Cyclical Maintenance	15	61,029	17,072	51,846
Finance Lease Liability	16	8,476	15,192	21,903
		83,483	32,264	92,810
Net Assets		1,380,981	1,156,535	1,319,324
Equity		1,380,981	1,156,535	1,319,324

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 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		712,726	627,406	735,160
Locally Raised Funds		219,798	216,716	321,633
Goods and Services Tax (net)		60,633	-	10,596
Payments to Employees		(425,825)	(343,696)	(373,245)
Payments to Suppliers		(363,865)	(493,259)	(341,397)
Interest Paid		(2,855)	(2,047)	(4,004)
Interest Received		15,649	6,000	8,592
Net cash from/(to) Operating Activities		216,261	11,120	357,335
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		70	-	435
Purchase of Property Plant & Equipment (and Intangibles)		(204,148)	(217,600)	(528,205)
Purchase of Investments		(20,000)	-	-
Proceeds from Sale of Investments		-	-	300,000
Net cash from/(to) Investing Activities		(224,078)	(217,600)	(227,770)
Cash flows from Financing Activities				
Furniture and Equipment Grant		26,301	-	-
Finance Lease Payments		(23,508)	(37,364)	(21,106)
Painting contract payments		-	(5,083)	-
Loans Received		-	-	25,415
Repayment of Loans		(5,083)	-	1,271
Funds Administered on Behalf of Other Parties		137,104	(10,000)	(279,761)
Net cash from/(to) Financing Activities		134,814	(52,447)	(274,181)
Net increase/(decrease) in cash and cash equivalents		126,997	(258,927)	(144,616)
Cash and cash equivalents at the beginning of the year	7	115,155	259,771	259,771
Cash and cash equivalents at the end of the year	7	242,152	844	115,155

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 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.

Oakura School

Notes to the Financial Statements

For the year ended 31 December 2023

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 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.

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 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 material.

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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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. 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 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.

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	701,671	624,112	801,931
Teachers' Salaries Grants	1,918,212	1,821,572	1,740,378
Use of Land and Buildings Grants	702,192	476,447	513,370
Other Government Grants	33,217	1,500	1,500
	3,355,292	2,923,631	3,057,179

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	78,855	80,000	195,237
Fees for Extra Curricular Activities	71,178	55,700	47,711
Trading	4,122	3,000	3,780
Fundraising & Community Grants	47,997	56,016	44,647
Other Revenue	23,149	22,000	21,705
	225,301	216,716	313,080
Expense			
Extra Curricular Activities Costs	55,658	51,000	40,355
Trading	8,910	3,000	3,275
	64,568	54,000	43,630
<i>Surplus for the year Locally raised funds</i>	160,733	162,716	269,450

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	83,609	136,079	96,086
Employee Benefits - Salaries	2,190,097	1,999,386	1,961,465
Staff Development	23,963	22,800	9,023
Depreciation	102,183	74,327	85,177
	2,399,852	2,232,592	2,151,751

5. Administration

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	5,804	5,804	5,635
Board Fees	3,350	4,120	3,130
Board Expenses	10,864	6,000	6,833
Communication	4,062	4,800	4,638
Consumables	15,048	12,200	12,320
Other	20,732	22,480	20,444
Employee Benefits - Salaries	83,371	77,170	82,203
Insurance	8,656	4,000	6,959
Service Providers, Contractors and Consultancy	12,188	13,920	12,949
	164,075	150,494	155,111

6. Property

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	30,737	32,400	28,121
Cyclical Maintenance Provision	23,025	19,794	13,552
Grounds	31,260	30,200	30,883
Heat, Light and Water	16,528	16,300	18,758
Repairs and Maintenance	26,089	19,850	48,453
Use of Land and Buildings	702,192	476,447	513,370
Security	2,763	3,700	3,702
Employee Benefits - Salaries	98,662	88,712	85,104
	931,256	687,403	741,943

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	242,152	844	115,155
Cash and cash equivalents for Statement of Cash Flows	242,152	844	115,155

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

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	6,699	622	533
Receivables from the Ministry of Education	1,114	-	30,196
Interest Receivable	987	984	1,137
Banking Staffing Underuse	14,195	-	-
Teacher Salaries Grant Receivable	140,237	111,532	151,118
	163,232	113,138	182,984
Receivables from Exchange Transactions	7,686	1,606	1,670
Receivables from Non-Exchange Transactions	155,546	111,532	181,314
	163,232	113,138	182,984

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	885	999	1,080
Uniforms	490	3,339	4,799
	1,375	4,338	5,879

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	150,000	240,000	130,000
Total Investments	150,000	240,000	130,000

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	229,191	151,993	-	-	(9,199)	371,985
Building Improvements	202,092	401,000	-	-	(25,552)	577,540
Furniture and Equipment	120,733	35,304	(145)	-	(36,517)	119,375
Information and Communication Technology	16,938	16,253	-	-	(4,260)	28,931
Leased Assets	49,745	9,069	-	-	(26,655)	32,159
Balance at 31 December 2023	618,699	613,619	(145)	-	(102,183)	1,129,990

The net carrying value of equipment held under a finance lease is \$32,159 (2022: \$49,745)

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	459,969	(87,984)	371,985	307,976	(78,785)	229,191
Building Improvements	911,772	(334,232)	577,540	510,772	(308,680)	202,092
Furniture and Equipment	445,222	(325,847)	119,375	410,584	(289,851)	120,733
Information and Communication Technology	113,959	(85,028)	28,931	97,707	(80,769)	16,938
Leased Assets	88,692	(56,533)	32,159	87,308	(37,563)	49,745
Balance at 31 December	2,019,614	(889,624)	1,129,990	1,414,347	(795,648)	618,699

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	10,752	178,844	18,212
Accruals	5,804	5,470	5,635
Employee Entitlements - Salaries	140,237	111,532	151,118
Employee Entitlements - Leave Accrual	9,084	2,863	3,868
	<u>165,877</u>	<u>298,709</u>	<u>178,833</u>
Payables for Exchange Transactions	165,877	298,709	178,833
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>165,877</u>	<u>298,709</u>	<u>178,833</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loans due in one year	5,083	-	5,083
Loans due after one year	13,978	-	19,061
	<u>19,061</u>	<u>-</u>	<u>24,144</u>

14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - MOE	3,245	-	-
Other Revenue In Advance	483	-	8,464
	<u>3,728</u>	<u>-</u>	<u>8,464</u>

15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	105,792	50,433	97,703
Increase to the Provision During the Year	15,974	19,794	16,987
Use of the Provision During the Year	(7,645)	-	(5,463)
Other Adjustments	7,051	-	(3,435)
Provision at the End of the Year	<u>121,172</u>	<u>70,227</u>	<u>105,792</u>
Cyclical Maintenance - Current	60,143	53,155	53,946
Cyclical Maintenance - Non current	61,029	17,072	51,846
	<u>121,172</u>	<u>70,227</u>	<u>105,792</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 / 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	22,530	14,804	29,334
Later than One Year and no Later than Five Years	8,840	15,192	22,922
Future Finance Charges	(1,695)	-	(3,633)
	<u>29,675</u>	<u>29,996</u>	<u>48,623</u>

Represented by

Finance lease liability - Current	21,199	14,804	26,720
Finance lease liability - Non current	8,476	15,192	21,903
	<u>29,675</u>	<u>29,996</u>	<u>48,623</u>

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 projects is included under cash and cash equivalents in note 7.

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block C ILE Alt	225650	(147,211)	123,805	(386,609)	401,000	(9,015)
Covid 19 Variations Block C	236570	-	130,706	(130,706)	-	-
Totals		<u>(147,211)</u>	<u>254,511</u>	<u>(517,315)</u>	<u>401,000</u>	<u>(9,015)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(9,015)

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)

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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,350	3,130
<i>Leadership Team</i>		
Remuneration	606,330	797,965
Full-time equivalent members	4.00	7.33
Total key management personnel remuneration	609,680	801,095

There are 8 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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	140 - 150	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-
Principal 2		
The total value of remuneration paid or payable to the Principal was in the following bands:		
Salary and Other Payments	0 - 10	150 - 160
Benefits and Other Emoluments	0 - 1	24 - 25
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	1.00	2.00
110 - 120	3.00	2.00
	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:

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

21. Contingencies

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

In 2023 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 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. 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 2024.

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.

22. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$51,716 (2022:\$37,325) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block C ILE Alt	1,981,408	1,929,692	51,716
Total	1,981,408	1,929,692	51,716

(b) Operating Commitments

In 2019, the School entered into a lease agreement as lessor to allow the School library to be used as a public library for the benefit of the Oakura community. The lease agreement has an initial term of 3 years, with options to extend the lease for a further 2 terms of 2 years each. As of 2023, the school has extended the operating lease until 30th June 2024

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	242,152	844	115,155
Receivables	163,232	113,138	182,984
Investments - Term Deposits	150,000	240,000	130,000
Total financial assets measured at amortised cost	555,384	353,982	428,139

Financial liabilities measured at amortised cost

Payables	165,877	298,709	178,833
Borrowings - Loans	19,061	-	24,144
Finance Leases	29,675	29,996	48,623
Total financial liabilities measured at amortised cost	214,613	328,705	251,600

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

	2023 Actual	2022 Actual
Work progress on Block C Development	-	401,000
	-	401,000

The work on the Block C Development commenced during 2021. During the year, the project was completed and the entire amount of \$401,000 was capitalised. The balance in the prior year related to the Board contribution to the project.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OAKURA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 2 to 20, 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 27 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 for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

For the year ended 31 December 2023, the staff representative on the Board of Trustees was the wife of a non-audit staff member of Baker Tilly Staples Rodway. There are appropriate safeguards to reduce any threat to our independence as the staff member had no involvement in, or influence over, the audit of the School. Other than this matter, and our role as auditors, 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
Paul Veric	Presiding Member	Elected	Sep 2025
Natasha Jackson	Acting Principal	Appointed	
Grant Aitken	Parent Representative	Elected	Sep 2025
Hayley Bennett	Parent Representative	Elected	Sep 2025
Nathan Vazey	Parent Representative	Elected	Sep 2025
Jodie Orchard	Parent Representative	Elected	Sep 2025
Bianca Ruakere	Parent Representative	Co-opted	Dec 2023
Ulla Page	Staff Representative	Elected	Sep 2025

Oakura School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$5,816 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Oakura School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

2023 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 2023:
End of year school-wide easTTLe data shows that our 2022 year 3 students have the highest percentages below curriculum expectations with 67% (30/44 students). Spelling is the curriculum function that is the lowest in comparison to national achievement tracking, with all other functions tracking above national averages	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 our 2023 year 4 students in writing so that 50% (22/44 students) of this year group are meeting curriculum expectations in their end of year easTTLe assessment.
Specific actions to achieve target <ul style="list-style-type: none"> Upskill staff in the year 4 classes in using the Better Start Literacy Approach strategies and resources Professional development for staff through meetings with the Resource Teacher of Literacy and observations in year 1&2 classes around BSLA, and professional learning in writing Purchasing resources to support the planning of structured spelling programmes across the school Accessing assessment tools to identify students levels of phonetic awareness and determining starting points for specific group teaching (BSLA assessments) Using trained BSLA teacher aides to take tier 2 small group extra instruction around unknown sounds and patterns Trial the Chuck Marriot Spelling programme for a term and assess progress Use the SSPA assessment to identify needs and set goals Weekly class activities and challenges around accuracy in spelling eg. Word power, word ladders Building a supply of games and resources to support students independent activities around vocabulary development Teachers to monitor absences and be proactive in following up on students who are having a lot of time off school. Make parents aware of the impact that absences have on their child's learning. If this is not successful follow up through senior management Schoolwide spelling bee to promote spelling enjoyment Whānau engagement and partnership, parents informed and know how they can help at home Responsive writing programme with senior students Staff professional development through Te Mātaiaho English curriculum 		Achieved Outcome 48% year 4 students were meeting the curriculum expectations in the end of year easTTLe assessment. This is an increase of 15% Students well below expectations (more than 2 sublevels) went from 61% in the term 1 easTTLe assessment to 4% in the end of year assessment, an increase of 57% Reflection Although not quite meeting our goal, the progress from the beginning of the year for these students to the end of this year has been accelerated. This has been achieved through: <ul style="list-style-type: none"> Teacher professional learning and implementation into practices learnt from an At Risk Writers course. More consistent and regular handwriting sessions have also helped to improve the automaticity of writing for these students. Teacher aides have supported by providing structured literacy writing sessions for students in small groups. The writing programme was adapted throughout the year to meet the students' needs and interests (student voice). More explicit links between reading and writing were made for students. 'Cracking the Code' spelling programme was used to support learners and this involved a structured, weekly programme.

2023 Student Achievement Target 2

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

<p>Review of Data</p> <p>Overall teacher judgments show that 27% (14/52) of our year 7 students are achieving below curriculum expected levels. Item analysis of the PAT tests shows that Number strategies and Geometry and Measurement are the strands where we have the most items that were below the national average percentages</p>	<p>Goal</p> <p>From Strategic Plan</p> <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>To achieve targets for 2023:</p> <p>To raise the achievement of our year 8 students for 2023, so that at least 80% (42/52) students meet the expected curriculum levels as assessed by overall teacher judgements at the end of the year.</p>
<p>Specific actions to achieve targets</p> <ul style="list-style-type: none"> To retest PAT maths in term one, and look closely at the item analysis and identify specific areas of weakness to focus on, in yr 8 group To look at long-term plans and prioritise the areas which have been identified as needing extra focus To use teacher aides in years 7/8 classes to support teachers in working with students below expected levels To use the draft Mathematics curriculum document (Te Mātaiaho) to identify the sequence and skills required at each specific year group and plan to explicitly teach One Yr 7/8 staff member to attend Taranaki Maths leadership sessions to keep up to date with current trends and best practice and feedback to staff meetings Maths focus week to celebrate maths and build it's profile (National Maths week), inclusive of a community event Resources purchased to supplement new Mathematics curriculum Teachers to monitor absences and be proactive in following up on students who are having a lot of time off school. Make parents aware of the impact that absences have on their child's learning. If this is not successful follow up through senior management Staff professional development of Te Mātaiaho Mathematics curriculum Whānau engagement and partnership, parents informed and know how they can help at home 		<p>Achieved Outcome 2023</p> <p>74% (38/51) of our year 8 students are meeting the expected curriculum levels as assessed by the end of year OTJ's.</p> <p>T2 Reflection</p> <p>The above goal was not met. Improvements were identified but this is not reflected in the EOY OTJs. Factors that impacted on this were high class numbers and a cohort of students that exhibited some challenging behaviours and attitudes towards learning.</p> <ul style="list-style-type: none"> The following actions were taken: Teacher aide support for small groups of students in term 3 and 4 had an impact on the confidence of students in their own mathematical ability. A rich, problem solving approach to mathematics teaching in the year 7/8 team has also seen improved engagement and confidence in mathematics. Kaiako used the e-asTTLe maths tool to pretest to identify specific needs of students prior to the teaching of each unit. Students were cross grouped to meet learning needs.

2023 Student Achievement Target 3

To have all Oakura School students achieving at or above the expected level for Te Reo Māori

<p>Review of Data</p> <p>At the end of 2022, 81% of our Yr 4 - 8 students were achieving at Stage 2 or above of the Te Reo Māori Assessment.</p>	<p>Goal From Strategic Plan</p> <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 develop global citizens by strengthening connections between the school, the community and the wider world.</p>	<p>To achieve targets for 2023:</p> <p>To raise the achievement in Te reo Māori so that more than 85% of our Year 4-8 students are achieving at Stage 2 or above in the Te Reo Māori Assessment.</p>
<p>Specific Actions to Achieve Targets</p> <ul style="list-style-type: none"> ● Create a Te Ao Māori Drive team to lead actions and support kaiako across the school. ● Identify next steps from 2022 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, and Whānau Roopu group, and hapū, consulting, identifying actions and aspirations and working towards these together. ● Consolidate and improve the amount of time, 3 hours a week, the curriculum is delivered through te reo Māori, ensuring that we are consistent in meeting the criteria to be a Level 4b school. ● Teachers to plan collaboratively for weekly Te Reo Māori lessons following curriculum guidelines extending and expanding conversational vocabulary in the classroom. ● 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. ● Provide professional development of our Māori curriculum and teaching pedagogy for new staff, learning our school tikanga and kaupapa. ● 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, to provide leadership in karanga and whaikōrero ● 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 		<p>Achieved Outcome 2023</p> <p>76% of students are achieving at Stage 2 or higher.</p> <p>T2 Reflection</p> <p>This goal was not achieved. A number of factors affected this:</p> <p>The employed Kaiārahi i te Reo was new to this role and the school. Teaching in an English Medium School, across a range of year levels (0-8) was a challenge. We expect improvement over time as the Kaiārahi i te Reo gains experience and understanding of the curriculum across the school.</p> <p>There were five new kaiako learning te reo Māori and familiarising themselves with our curriculum and expectations.</p> <p>Not meeting this goal may be a reflection of our English Medium environment, and the feasibility of improvements in te reo being achieved at the current levels of three hours teaching a week.</p>



OAKURA SCHOOL



- 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
- Use the Taku Reo Survey (yr 4-8 students), to identify steps to improve the amount of te reo Māori used in classrooms and across the school
- Continue to work and build on the partnership with Te Ataarangi to support, and/or employ a kaiarahi for teacher professional development and in class teaching and learning
- Explore ways to capture/assess te reo Māori levels and ability of Yr 0-3 ākonga

14 out of the 16 actions were successfully implemented.

Teacher professional learning, both from staff PLD with Te Ataarawea in term 3 and having a Kaiārahi i te Reo as a role model for te reo Māori, has improved the confidence and capability of our kaiako in using and teaching te reo Māori, as well as increased the amount of te reo Māori heard at school.

Termly goals to normalise te reo has improved the use of te reo at school.

Kaiako and the kaiārahi i te reo are becoming more familiar and confident with the curriculum and three levels of te reo Māori.



OAKURA SCHOOL



22 February 2024

To Whom it may concern,

I can confirm the Kiwisport funding received by Oakura School this year has been used to provide students with transport to interschool sports events and local sporting competitions.

Ngā mihi

Natasha Jackson
Acting Principal

"Learning to think, Learning to care"

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