

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF OROUA DOWNS SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Oroua Downs School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

#### **Opinion**

We have audited the financial statements of the School on pages 2 to 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 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 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 arises from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport Statement, the Statement of Compliance with Employment Policy, the list Board Members and the Statement of Responsibility, 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.



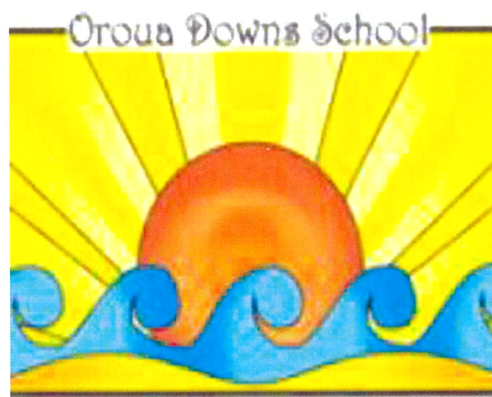
Vivien Cotton  
CKS Audit  
On behalf of the Auditor-General  
Palmerston North, New Zealand



# OROUA DOWNS SCHOOL

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**



Ministry Number:	2414
Principal:	Tanya Zander
School Address:	1021 State Highway 1, Rd 11 Foxton
School Postal Address:	1021 State Highway 1, Rd 11 Foxton 4891
School Phone:	06 329 9730
School Email:	<a href="mailto:office@orouadowns.school.nz">office@orouadowns.school.nz</a>
Accountant / Service Provider:	Accounting For Schools Limited



# OROUA DOWNS SCHOOL

Annual Report - For the year ended 31 December 2022

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# OROUA DOWNS 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.

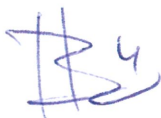
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

BRADBURLING

Full Name of Presiding Member



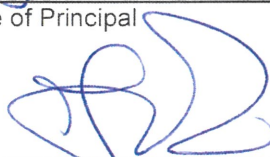
Signature of Presiding Member

30-5-2023

Date:

Tanya Zander

Full Name of Principal



Signature of Principal

30 May 2023

Date:



# OROUA DOWNS SCHOOL

## Statement of Comprehensive Revenue and Expense For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	1,017,622	996,134	1,002,848
Locally Raised Funds	3	25,351	27,500	22,973
Interest income		2,391	-	684
		<u>1,045,364</u>	<u>1,023,634</u>	<u>1,026,505</u>
<b>Expenses</b>				
Locally Raised Funds	3	12,020	2,500	6,249
Learning Resources	4	789,881	799,024	794,224
Administration	5	64,707	57,120	54,338
Finance		900	1,730	1,259
Property	6	173,492	163,118	154,295
Loss on Disposal of Property, Plant and Equipment		-	-	555
		<u>1,041,000</u>	<u>1,023,492</u>	<u>1,010,920</u>
<b>Net Surplus / (Deficit) for the year</b>		4,364	142	15,585
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>4,364</u></u>	<u><u>142</u></u>	<u><u>15,585</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.





# OROUA DOWNS SCHOOL

## Statement of Changes in Net Assets/Equity For the year ended 31 December 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Balance at 1 January</b>	<u>301,157</u>	<u>301,157</u>	<u>285,572</u>
Total comprehensive revenue and expense for the year	4,364	142	15,585
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	6,883	-	-
<b>Equity at 31 December</b>	<u>312,404</u>	<u>301,299</u>	<u>301,157</u>
Accumulated comprehensive revenue and expense	312,404	301,299	301,157
<b>Equity at 31 December</b>	<u>312,404</u>	<u>301,299</u>	<u>301,157</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction in conjunction with the accompanying notes which form part of these financial statements.





# OROUA DOWNS SCHOOL

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	431,178	280,478	135,852
Accounts Receivable	8	60,010	47,500	75,486
Funds receivable for Capital Works Projects	15	2,319	-	1,891
GST Receivable		-	11,235	4,701
Prepayments		3,512	1,125	6,520
Inventories	9	1,854	2,256	2,911
		<u>498,873</u>	<u>342,594</u>	<u>227,361</u>
<b>Current Liabilities</b>				
GST Payable		30,184	-	-
Accounts Payable	12	67,910	64,134	60,373
Provision for Cyclical Maintenance	13	14,549	8,500	36,487
Finance Lease Liability	14	3,634	1,855	2,611
Funds held for Capital Works Projects	15	209,946	50,000	13,795
		<u>326,223</u>	<u>124,489</u>	<u>113,266</u>
<b>Working Capital Surplus/(Deficit)</b>		172,650	218,105	114,095
<b>Non-current Assets</b>				
Investments	10	44,394	-	44,394
Property, Plant and Equipment	11	151,147	134,348	157,964
		<u>195,541</u>	<u>134,348</u>	<u>202,358</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	48,741	45,621	8,302
Finance Lease Liability	14	7,044	5,533	6,994
		<u>55,785</u>	<u>51,154</u>	<u>15,296</u>
<b>Net Assets</b>		<u>312,404</u>	<u>301,299</u>	<u>301,157</u>
<b>Equity</b>		<u>312,404</u>	<u>301,299</u>	<u>301,157</u>

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





# OROUA DOWNS SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		351,700	313,384	287,644
Locally Raised Funds		22,001	39,592	23,237
Goods and Services Tax (net)		34,886	(6,534)	11,389
Payments to Employees		(208,137)	(198,506)	(192,475)
Payments to Suppliers		(97,166)	(85,858)	(101,756)
Interest Paid		(900)	(1,730)	(1,259)
Interest Received		1,321	176	581
Net cash from Operating Activities		103,706	60,524	27,361
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(6,844)	3,829	(10,976)
Purchase of Investments		-	44,394	(428)
Net cash from Investing Activities		(6,844)	48,223	(11,404)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		6,883	-	-
Finance Lease Payments		(4,142)	(2,217)	(9,693)
Funds on behalf of Third Parties		195,723	38,096	(19,483)
Net cash from Financing Activities		198,464	35,879	(29,176)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>295,326</b>	<b>144,626</b>	<b>(13,219)</b>
Cash and cash equivalents at the beginning of the year	7	135,852	135,852	149,071
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>431,178</b>	<b>280,478</b>	<b>135,852</b>

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





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Oroua Downs 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 reports 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 expenditure 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.

##### **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.





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 1. Statement of Accounting Policies

#### *Cyclical maintenance provision*

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

#### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 1. Statement of Accounting Policies

#### ***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) 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.





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### i) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

##### **Finance Leases**

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

##### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	50 years
Board Owned Buildings	50 years
Furniture and equipment	5-10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 1. Statement of Accounting Policies

#### j) 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 details of the valuer's approach to determining market value i.e. what valuation techniques have been employed, comparison to recent market transaction etc.

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.

#### k) Accounts Payable

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

#### l) Employee Entitlements

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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.

#### m) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 1. Statement of Accounting Policies

#### n) 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 Revenue and Expense.

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

#### o) 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.

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.

#### p) 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.

#### q) 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.

#### r) Budget Figures

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

#### s) 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.





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 2. Government Grants

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	319,858	296,134	296,489
Teachers' Salaries Grants	593,834	600,000	611,957
Use of Land and Buildings Grants	103,930	100,000	93,750
Other Government Grants	-	-	652
	<u>1,017,622</u>	<u>996,134</u>	<u>1,002,848</u>

The school has opted in to the donations scheme for this year. Total amount received was \$16,950 (2021: \$17,550).

#### 3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	6,333	-	3,432
Fees for Extra Curricular Activities	1,244	-	4,195
Fundraising & Community Grants	146	16,000	1,332
School House	13,890	11,500	10,920
Trading	3,738	-	3,094
	<u>25,351</u>	<u>27,500</u>	<u>22,973</u>
<b>Expenses</b>			
Trading	7,539	-	1,708
Fundraising and Community Grant Costs	403	-	1,616
School House	4,078	2,500	2,925
	<u>12,020</u>	<u>2,500</u>	<u>6,249</u>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<u><u>13,331</u></u>	<u><u>25,000</u></u>	<u><u>16,724</u></u>





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	13,689	21,700	19,332
Equipment Repairs	4,344	6,780	300
Extra-Curricular Activities	6,260	6,300	9,589
Library Resources	-	200	926
Employee Benefits - Salaries	741,176	740,644	734,733
Depreciation	22,627	20,000	26,123
Staff Development	1,785	3,400	3,221
	<u>789,881</u>	<u>799,024</u>	<u>794,224</u>

### 5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,712	3,800	4,500
Board Fees	2,621	3,800	3,630
Board Expenses	1,066	1,450	1,870
Communication	495	950	540
Consumables	2,097	3,200	588
Other	1,677	2,720	2,719
Employee Benefits - Salaries	43,129	32,200	31,986
Insurance	4,663	5,000	4,506
Service Providers, Contractors and Consultancy	4,247	4,000	3,999
	<u>64,707</u>	<u>57,120</u>	<u>54,338</u>

### 6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,863	11,250	7,931
Consultancy and Contract Services	197	500	-
Cyclical Maintenance Provision	18,501	8,194	8,102
Grounds	7,547	5,400	3,439
Heat, Light and Water	8,288	7,100	7,804
Rates	-	400	-
Repairs and Maintenance	4,273	3,900	3,324
Use of Land and Buildings	103,930	100,000	93,750
Security	676	500	806
Employee Benefits - Salaries	20,217	25,874	29,139
	<u>173,492</u>	<u>163,118</u>	<u>154,295</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.





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	431,178	280,478	135,852
Cash and cash equivalents for Cash Flow Statement	431,178	280,478	135,852

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

Of the \$431,178 Cash and Cash Equivalents, \$209,946 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

### 8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,350	2,500	-
Receivables from the Ministry of Education	-	-	14,592
Interest Receivable	1,246	-	176
Banking Staffing Underuse	4,732	-	17,250
Teacher Salaries Grant Receivable	50,682	45,000	43,468
	60,010	47,500	75,486
Receivables from Exchange Transactions	4,596	2,500	176
Receivables from Non-Exchange Transactions	55,414	45,000	75,310
	60,010	47,500	75,486

### 9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Uniforms	1,854	2,256	2,911
	1,854	2,256	2,911

### 10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Long-term Bank Deposits	44,394	-	44,394
Total Investments	44,394	-	44,394





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Buildings	106,467	-	-	-	(4,068)	102,399
Furniture and Equipment	22,393	10,594	-	-	(5,065)	27,922
Information Technology	13,993	-	-	-	(8,629)	5,364
Leased Assets	9,779	5,214	-	-	(4,198)	10,795
Library Resources	5,334	-	-	-	(667)	4,667
<b>Balance at 31 December 2022</b>	<b>157,966</b>	<b>15,808</b>	<b>-</b>	<b>-</b>	<b>(22,627)</b>	<b>151,147</b>

The net carrying value of equipment held under a finance lease is \$10,663 (2021: \$9,779).

#### 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 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	214,947	(112,416)	102,399	214,947	(108,348)	106,467
Furniture and Equipment	100,643	(72,721)	27,922	90,049	(67,657)	22,393
Information Technology	80,501	(75,138)	5,364	80,501	(66,508)	13,993
Leased Assets	30,306	(19,643)	10,795	25,091	(15,445)	9,779
Library Resources	44,666	(39,999)	4,667	44,666	(39,332)	5,334
<b>Balance at 31 December</b>	<b>471,063</b>	<b>(319,917)</b>	<b>151,147</b>	<b>455,254</b>	<b>(297,290)</b>	<b>157,966</b>

### 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	9,384	12,421	9,617
Accruals	4,674	3,500	4,500
Employee Entitlements - Salaries	50,682	45,000	43,468
Employee Entitlements - Leave Accrual	3,170	3,000	2,788
	<b>67,910</b>	<b>64,134</b>	<b>60,373</b>
Payables for Exchange Transactions	67,910	64,134	60,373
	<b>67,910</b>	<b>64,134</b>	<b>60,373</b>

The carrying value of payables approximates their fair value.





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	44,789	44,789	36,687
Increase/ (decrease) to the Provision During the Year	18,501	8,194	8,102
Use of the Provision During the Year	-	-	-
Adjustment to Provision	-	1,138	-
Provision at the End of the Year	63,290	54,121	44,789
Cyclical Maintenance - Current	14,549	8,500	36,487
Cyclical Maintenance - Non Current	48,741	45,621	8,302
	63,290	54,121	44,789

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

### 14. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	4,173	1,855	3,238
Later than One Year and no Later than Five Years	7,625	5,533	7,931
Future Finance Charges	(1,121)	-	(1,564)
	10,677	7,388	9,605
<b>Represented by</b>			
Finance lease liability - Current	3,634	1,855	2,611
Finance lease liability - Non Current	7,043	5,533	6,994
	10,677	7,388	9,605





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
SIP Shade Structures- Project number 233917	<i>Completed</i>	-	7,074	(7,074)	-	-
Sewer Pipe Replacement - Project number 237306	<i>in progress</i>	-	4,926	(5,354)	-	(428)
DQLS Upgrade - Project number 217607	<i>in progress</i>	(1,891)	-	-	-	(1,891)
ILE Upgrade - Project number 217608	<i>in progress</i>	13,795	219,240	(23,089)	-	209,946
Totals		11,904	231,240	(35,517)	-	207,627

#### Represented by:

Funds Held on Behalf of the Ministry of Education

209,946

Funds Due from the Ministry of Education

(2,319)

207,627

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Heating System - Project number 217605	<i>Completed</i>	(3,539)	5,867	(2,328)	-	-
Roofing replacement - Project number 217603	<i>Completed</i>	(1,069)	2,306	(1,237)	-	-
Water Supply Upgrade - Project number 217604	<i>Completed</i>	(1,405)	1,405	-	-	-
Electrical Upgrade - Project number - 217606	<i>Completed</i>	19,234	2,137	(21,371)	-	-
DQLS Upgrade - Project number 217607	<i>in progress</i>	(1,428)	-	(463)	-	(1,891)
ILE Upgrade - Project number 217608	<i>in progress</i>	20,344	(6,549)	-	-	13,795
Artificial Turf and Basketball Installation - Project number 222656	<i>Completed</i>	(750)	61,195	(60,445)	-	-
Fencing Project - Project number 227109	<i>Completed</i>	-	161,281	(161,281)	-	-
Totals		31,387	227,641	(247,124)	-	11,904

#### Represented by:

Funds Held on Behalf of the Ministry of Education

13,795

Funds Due from the Ministry of Education

(1,891)

11,904





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 16. Related Party Transactions

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

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

### 17. Remuneration

#### *Key management personnel compensation*

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,620	3,630
<i>Leadership Team</i>		
Remuneration	223,352	219,742
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>225,972</u>	<u>223,372</u>

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### *Principal*

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

#### *Other Employees*

The were no other employees with remuneration greater than \$100,000.  
(31 December 2021: \$nil)





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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	-	-

### 19. 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 School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is 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 confirmed, 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.

### 20. Commitments

#### (a) Capital Commitments

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

(a) \$247,000 contract for ILE Upgrade, which will be fully funded by the Ministry of Education. \$243,939 has been received of which \$33,993 has been spent on the project to balance date, and;

(b) \$55,215 contract for DQLS, which will be fully funded by the Ministry of Education. No funds have been received, however \$1,891 has been spent on the project to balance date, and;

(b) \$5,854 contract for Sewer pipe Replacement, which will be fully funded by the Ministry of Education. \$4,927 have been received, however \$5,354 has been spent on the project to balance date, and;

(Capital commitments at 31 December 2021: \$289,419)

#### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating leases (2021: Nil).





# OROUA DOWNS SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 21. Financial Instruments

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

#### Financial assets measured at amortised cost

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	431,178	280,478	135,852
Receivables	60,010	47,500	75,486
Investments - Term Deposits	44,394	-	44,394
Total Financial assets measured at amortised cost	<u>535,582</u>	<u>327,978</u>	<u>255,732</u>

#### Financial liabilities measured at amortised cost

Payables	67,910	64,134	60,373
Finance Leases	10,678	7,388	9,605
Total Financial Liabilities Measured at Amortised Cost	<u>78,588</u>	<u>71,522</u>	<u>69,978</u>

### 22. Events After Balance Date

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

### 23. Comparatives

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





## OROUA DOWNS SCHOOL

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Brad Burling	Presiding Member	Re-elected May 2022	September 2025
Tanya Zander	Principal		
Dan Oatway	Parent Rep	Elected May 2022	September 2025
Reuben Ebrey	Parent Rep	Elected May 2022	September 2025
Lucy Burling	Parent Rep	Re-elected May 2022	September 2025
Haline Olendzki	Staff Rep	Re-elected May 2022	September 2025
Kelly Smith	Parent Rep	Re-elected May 2022	September 2025
Corey Austin	Parent Rep	Elected May 2019	Resigned September 2022
James Campbell	Parent Rep	Elected May 2019	Resigned September 2022



# **OROUA DOWNS SCHOOL**

## **Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2022**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students participation in organised sport.

In 2022 the School received total Kiwisport funding of \$1,555 (2021: \$1,597).

This statement details how the KiwiSport Fund was utilised this year. This fund contributed to many initiatives that supported student experiences.

- Contribution to the cost of running to the school pool - all students could access this opportunity.
- Following on from the previous year, this fund contributed towards a 10 week basketball skill teaching programme that the whole school participated in.
- Supporting the inclusion of two teams in Manawatu Basketball Competition (Minimal Monetary Support)

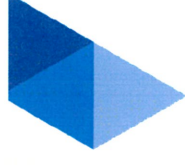
### **Statement of Compliance with Employment Policy**

For the year ended 31 December 2022 the Oroua Downs School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect 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 contract 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.



# Statement of Variance Reporting



School Name:	Oroua Downs	School Number: 2414
<b>Strategic Aim:</b>	Further increase student outcomes in the area of literacy. Focussing on surface features and foundational skills	
<b>Annual Aim:</b>	Writing has always been an area of improvement. We had great success last year, accelerating the achievement of many of our students, we did discover that this was more the case for those that were on site, those that sent a lengthy time away from school (due to the pandemic) didn't necessarily have the same success, some success but not as much as others. We also discover that surface features such and spelling and punctuation were holding some students back from progressing. In 2022, we will be making spelling and punctuation a focus. The Board are funding STEPSWEB for all students, Structured Literacy is a focus to support the literacy development of our youngest learners and Professional Development will support this learning for both teachers and students.	
<b>Target:</b>	To increase the academic achievement of students in year 3 and 4 (which were 2021 cohort that showed the least progress in this area). This group of students have had the most interrupted start to their schooling, high staff turnover for this year group meant a lot of changes and adapting to new staff. This group are also the 'students of COVID', they have had the most disjointed start to their schooling.	
<b>Baseline Data:</b>	<b>At the end of term 4 2021:</b>	
	In writing year 3 students:	0% below, 100% at, 0% Above. This changed in term 1 2022 40% below, 40% at, 20% above
	In writing year 4 students:	0% below, 80% at, 20% above. This changes term 1 2022 to 23% below, 62% at, 15% above
	<i>There also seems to be a mismatch between writing and reading:</i>	
	In reading Year 3 students:	54% below, 38% at, 8% below
	In reading year 4 students:	30% below, 60% at, 10% above

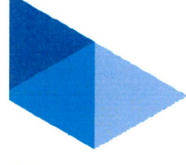


We are focussing on this cohort. This cohort will be in the same class this year, this seems to be a lot of pressure on the classroom teacher, resources are targeted and also in class support via teacher aide.

I do believe that with consistency of teaching personnel, quality teaching programmes and resources will contribute to the increased academic success of these students.



# Statement of Variance Reporting



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>New staff member for this area (on fixed term, highly skilled) with fresh strategies.</p> <p>Introduction of play-based learning – something different for these children and puts literacy learning into context.</p> <p>BoT funded STEPs online learning tool for all students</p> <p>Reflections and comments on what and why students are focusing on with their learning shared via SEESAW to parents.</p> <p>Learning at home (homework) tasks re-introduced for students.</p>	<p>Staff member was a new fresh face with different teaching style.</p> <p>Although this strategy took a while to implement and set up, the results were impressive. Students developed their agency, they could put their literacy learning into an area of interest and had context to hang their ideas on, this increased engagement and motivation to succeed.</p> <p>Attendance for some students that had challenges with this increased.</p> <p>Incidence of behaviour challenges within this cohort decreased.</p> <p>Academic outcomes increased:  <b>Writing</b> (below.at.above)            Year 3 Tm 1 20-80-0 Tm 4 0-100-0            Year 4 Tm 1 85-15-0 Tm 4 0-80-20  <b>Reading</b>            Year 3 Tm 1 40-40-20 Tm 4 17-83-0            Year 4 Tm 1 23-62-15 Tm 4 15-77-8</p>	<p>Consistency of teaching staff had a huge impact on these children. They had one teacher – previous years they have had up to three (due to circumstances beyond our control). High expectations and experience of teacher knew how to cater for needs.</p> <p>Investing in digital learning tools (as well as hardware) increased engagement and focus. Digital learning seemed to motivate this cohort and had a positive impact on being able to practise outside of school hours. Once ability increased and success was experienced, this learning transferred to written work.</p> <p>Reading did progress, however, students had a lot of confidence and self-belief to build before they could achieve academically. This shows in the results of the year 3 students, probably the most impacted upon by COVID and teaching changes, I would have</p>	<p>The use of digital learning tools is a great engagement hook for our students.</p> <p>Continue with a staff focus and place personnel where their talents/ skills suit.</p> <p>Investigate play based learning for junior school. This pedagogy had a positive impact in so many areas. How can this be utilised elsewhere? Potentially changing the junior team to include this teacher in the junior teaching team, not only to support pedagogy but also to develop capabilities of team teacher. (said teacher has a fixed term contract for 2022 due to an extension of maternity leave.)</p> <p>Increased engagement with parents via SeeSaw increased successful partnerships – parents knew what children were doing on a daily basis and were able to support their learning at home –</p>



		<p>hoped that academic outcome would have been more positive but we will continue to monitor this cohort carefully.</p>	<p>positive impact on educational outcomes.</p>
<b>Planning for next year:</b>			
<p>Will monitor this cohort closely, all will have a change of classroom and teacher – this could impact on them. This cohort needs a lot of support to ensure their mindset and wellbeing is in a positive place to achieve their best outcomes.</p> <p>Think carefully about how teachers can support each other to develop their craft and increase own capabilities. We have a lot of strength and knowledge on staff that we can ‘tap’ into.</p> <p>The Board will have an understanding on how ‘excess baggage’ that students bring to their school day and how this can impact on their learning.</p>			
<b>Strategic Aim:</b>		<p>Enhance Educational Partnerships and Student Agency by reporting real time learning goals, reflections and student voice using digital platforms.</p>	



<b>Annual Aim:</b>	To use the digital platform of SEESAW to report learning and progress for our students.
<b>Target:</b>	To get all whanau connected to their child's learning journal.
<b>Baseline Data:</b>	In the past, we have found that it has been challenging to build educational partnerships with a focus on improving outcomes for students. In 2022, we wish to utilise the resource "SeeSaw" to help strengthen the connection between home and school. We will be using term one to learn the functionality of the app and to build student and teacher capabilities. Terms $\frac{2}{3}$ will have a strong learning focus, sharing evidence of achievement (or not) in the hopes to report in real time the success and/or needs of our students. Senior students will also be encouraged to be self-reflective about their learning and those of their peers.



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<p>All classrooms have full access to this digital platform</p> <p>All whanau encouraged to connect to this platform to receive real time evidence of learning.</p>	<p>Students became well versed at using this platform to record their learning.</p> <p>Students could provide evidence and voice as part of their learning journey.</p> <p>94% of whanau have connected to student accounts.</p>	<p>Students are quite skilled and independent when creating a digital journal.</p> <p>Although most whanau are connected, our next step is to encourage engagement. Students can see when parents have seen their work, often many do not comment – this can impact on the students.</p> <p>We realise this is a new platform and it will take time to buy in. We have sent home information to help and for many parents, seem to forget and some choose not to due to it being digital. We need to find a balance but also have the expectation – if we have the expectation, then it will happen. We did notice an increase towards the second half of the year.</p>	<p>Keep informing our community of the plans and expectations.</p> <p>This platform is a great tool to communicate directly with whanau, this seems to work when wishing to contact teachers directly.</p> <p>Reporting in real time is only valuable when the engagement is high. This change will take time and time to inform community of our expectations. With any change, there is always a time to adapt. We will continue to have high expectations and inform our community of the benefits of this platform.</p>
<b>Planning for next year:</b>			





MINISTRY OF EDUCATION

*Te Tākaro o Aotearoa*

## Tātaritanga raraunga

The Board have paid for a three year discounted deal with this platform. We are locked in a can now focus on increasing engagement and building strong educational partnerships.