

ONERAHI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021



ONERAHI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1062

Principal: AnnMaree MacGregor (Acting)

School Address: 2A Church Street, Onerahi, Whangarei 0110

School Postal Address: 2A Church Street, Onerahi, Whangarei 0110

School Phone: 09 4360521

School Email: office@onerahi.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Aaron Gray	Presiding Member	Elected	Dec-23
AnnMaree MacGregor	Principal	ex Officio	
Hayden Read	Parent Representative	Elected	Jun-22
Dean Wilson	Parent Representative	Elected	Dec-20
Diana Piggott	Parent Representative	Elected	Jun-22
Adrienne Chubb	Parent Representative	Co-opted	Jun-22
Elly McInnes	Staff Representative	Elected	Jun-20

Accountant / Service Provider:

The
SchoolOffice
ANNUAL REPORT

Auditor:

Bennett & Associates

ONERAHI SCHOOL

Annual Report - For the year ended 31 December 2021

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Onerahi School

Statement of Responsibility

For the year ended 31 December 2021

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

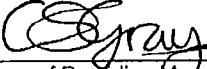
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

AARON GRAY
Full Name of Presiding Member

Ann Maree MacGregor
Full Name of Principal


Signature of Presiding Member


Signature of Principal

12/5/22
Date:

12/5/22
Date:

Onerahi School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	4,316,562	4,028,076	4,173,220
Locally Raised Funds	3	46,997	36,000	68,128
Interest Income		5,853	20,726	10,552
International Students	4	-	-	6,000
		<u>4,369,412</u>	<u>4,084,802</u>	<u>4,257,900</u>
Expenses				
Locally Raised Funds	3	31,765	18,200	31,601
International Students	4	-	-	177
Learning Resources	5	2,977,021	2,919,872	2,913,937
Administration	6	426,756	229,150	220,952
Finance		2,581	-	2,555
Property	7	623,874	817,580	748,506
Depreciation	11	86,083	100,000	91,478
Loss on Disposal of Property, Plant and Equipment		267	-	1,301
		<u>4,148,347</u>	<u>4,084,802</u>	<u>4,010,507</u>
Net Surplus / (Deficit) for the year		221,065	-	247,393
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>221,065</u>	<u>-</u>	<u>247,393</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.



Onerahi School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		1,642,317	1,642,317	1,379,727
Total comprehensive revenue and expense for the year		221,065	-	247,393
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	15,197
Equity at 31 December		1,863,382	1,642,317	1,642,317
Retained Earnings		1,863,382	1,642,317	1,642,317
Reserves				
Equity at 31 December		1,863,382	1,642,317	1,642,317

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.



Onerahi School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	854,706	607,445	586,072
Accounts Receivable	9	249,227	296,809	296,809
GST Receivable		48,228	2,530	2,530
Prepayments		13,117	14,506	14,506
Investments	10	820,936	516,009	516,009
		<u>1,986,214</u>	<u>1,437,299</u>	<u>1,415,926</u>
Current Liabilities				
Accounts Payable	12	385,379	282,779	282,779
Revenue Received in Advance	13	10,810	-	-
Provision for Cyclical Maintenance	14	48,165	63,762	63,762
Finance Lease Liability	15	15,381	10,072	12,228
Funds held in Trust	16	641	641	641
Funds held for Capital Works Projects	17	342,031	-	37,744
Funds held on behalf of ALLIS	18	10,250	20,791	20,791
		<u>812,657</u>	<u>378,045</u>	<u>417,945</u>
Working Capital Surplus/(Deficit)		1,173,557	1,059,254	997,981
Non-current Assets				
Property, Plant and Equipment	11	724,695	585,625	681,256
		<u>724,695</u>	<u>585,625</u>	<u>681,256</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	12,500	-	24,286
Finance Lease Liability	15	22,370	2,562	12,634
		<u>34,870</u>	<u>2,562</u>	<u>36,920</u>
Net Assets		<u><u>1,863,382</u></u>	<u><u>1,642,317</u></u>	<u><u>1,642,317</u></u>
Equity		<u><u>1,863,382</u></u>	<u><u>1,642,317</u></u>	<u><u>1,642,317</u></u>

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



Onerahi School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		1,262,185	909,958	1,064,651
Locally Raised Funds		109,807	(21,603)	3,969
International Students		-	-	6,000
Goods and Services Tax (net)		(45,697)	(3,966)	2,590
Payments to Employees		(511,949)	(500,823)	(525,982)
Payments to Suppliers		(420,140)	(275,825)	(256,850)
Interest Paid		(2,581)	-	(2,555)
Interest Received		5,091	20,291	10,117
Net cash from/(to) Operating Activities		396,716	128,032	301,940
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(102,777)	(62,500)	(59,096)
Purchase of Investments		(304,927)	(4,087)	(204,210)
Net cash from/(to) Investing Activities		(407,704)	(66,587)	(263,306)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	15,197
Finance Lease Payments		(14,124)	(14,312)	(14,311)
Funds Administered on Behalf of Third Parties		293,746	(25,760)	11,984
Net cash from/(to) Financing Activities		279,622	(40,072)	12,870
Net increase/(decrease) in cash and cash equivalents		268,634	21,373	51,504
Cash and cash equivalents at the beginning of the year	8	586,072	586,072	534,568
Cash and cash equivalents at the end of the year	8	854,706	607,445	586,072

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

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



Onerahi School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Onerahi 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 2021 to 31 December 2021 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.

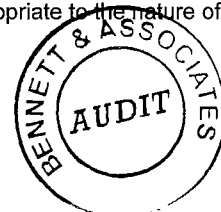
Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These 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

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 recorded as revenue when their receipt is formally acknowledged by the School.

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 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.

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 to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Classroom Furniture and Fittings	10–20 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Musical Instruments	10 years
Plant and Equipment	10 years
Sports Equipment	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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. 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.

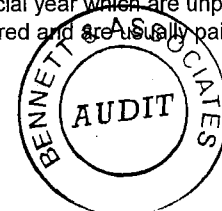
Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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.

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 twelve 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

m) Revenue Received in Advance

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

n) Funds Held in Trust

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

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

o) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts 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.

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

q) 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

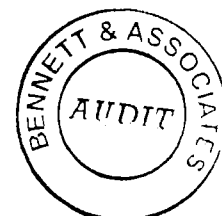
Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

r) 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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.



s) 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.

t) Budget Figures

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

u) 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	913,793	814,504	915,536
Teachers' Salaries Grants	2,599,073	2,520,000	2,508,866
Use of Land and Buildings Grants	451,441	600,000	609,450
Other MoE Grants	352,255	93,572	139,368
	<u>4,316,562</u>	<u>4,028,076</u>	<u>4,173,220</u>

The school has opted in to the donations scheme for this year. Total amount received was \$74,550.

3. Locally Raised Funds

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

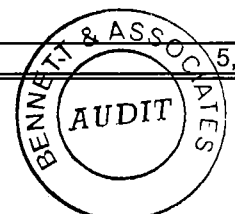
	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	17,443	5,000	5,806
Fees for Extra Curricular Activities	17,313	20,000	20,321
Fundraising & Community Grants	4,620	9,000	38,462
Other Revenue	7,621	2,000	3,539
	<u>46,997</u>	<u>36,000</u>	<u>68,128</u>
Expenses			
Extra Curricular Activities Costs	24,435	18,200	21,255
Trading	5,010	-	6,788
Fundraising and Community Grant Costs	2,320	-	3,558
	<u>31,765</u>	<u>18,200</u>	<u>31,601</u>
	<u>15,232</u>	<u>17,800</u>	<u>36,527</u>

Surplus/ (Deficit) for the year Locally raised funds

4. International Student Revenue and Expenses

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	Number	Number	Number
International Student Roll	0	0	3
Revenue			
International Student Fees	-	-	6,000
Expenses			
Other Expenses	-	-	177
	<u>-</u>	<u>-</u>	<u>177</u>
	<u>-</u>	<u>-</u>	<u>5,823</u>

Surplus/ (Deficit) for the year International Students



5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	68,730	83,772	70,349
Equipment Repairs	16,418	19,000	14,997
Information and Communication Technology	7,064	11,000	6,466
Library Resources	2,490	3,500	2,903
Employee Benefits - Salaries	2,866,694	2,774,000	2,808,419
Staff Development	15,625	28,600	10,803
	<u>2,977,021</u>	<u>2,919,872</u>	<u>2,913,937</u>

6. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	5,500	6,000	5,200
Board Fees	6,638	5,000	5,110
Board Expenses	10,097	5,900	3,521
Communication	1,997	2,450	1,991
Consumables	12,558	9,200	12,743
Operating Lease	2,545	5,500	-
Other	222,588	11,100	11,167
Employee Benefits - Salaries	157,237	175,000	170,040
Insurance	7,596	9,000	7,930
Service Providers, Contractors and Consultancy	-	-	3,250
	<u>426,756</u>	<u>229,150</u>	<u>220,952</u>

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	62,111	59,700	59,897
Consultancy and Contract Services	10,581	-	-
Cyclical Maintenance Provision	(27,383)	20,000	(42,261)
Grounds	10,124	15,000	13,289
Heat, Light and Water	18,614	21,000	19,386
Rates	10,693	12,000	10,569
Repairs and Maintenance	10,133	12,000	3,190
Use of Land and Buildings	451,441	600,000	609,450
Security	1,235	1,600	1,998
Employee Benefits - Salaries	76,325	76,280	72,988
	<u>623,874</u>	<u>817,580</u>	<u>748,506</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.



8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	854,706	607,445	586,072
Cash and cash equivalents for Statement of Cash Flows	<u>854,706</u>	<u>607,445</u>	<u>586,072</u>

Of the \$854,706 Cash and Cash Equivalents, \$342,031 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 2021 on Crown owned school buildings.

Of the \$854,704 Cash and Cash Equivalents, \$10,810 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these requirements are not met, the funds will need to be returned.

Of the \$854,704 Cash and Cash Equivalents, \$10,250 is held by the School on behalf of the ALLIS cluster. See note 25 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	3,639	66,449	66,449
Receivables from the Ministry of Education	3,205	-	-
Interest Receivable	1,197	435	435
Banking Staffing Underuse	58,100	46,632	46,632
Teacher Salaries Grant Receivable	183,086	183,293	183,293
	<u>249,227</u>	<u>296,809</u>	<u>296,809</u>
Receivables from Exchange Transactions	4,836	66,884	66,884
Receivables from Non-Exchange Transactions	244,391	229,925	229,925
	<u>249,227</u>	<u>296,809</u>	<u>296,809</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	820,936	516,009	516,009
Total Investments	<u>820,936</u>	<u>516,009</u>	<u>516,009</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings - School	382,530	5,097			(13,718)	373,909
Furniture and Equipment	135,682	2,695			(13,086)	125,291
Information and Communication T	52,834	70,542			(26,015)	97,361
Leased Assets	25,178	27,013			(15,824)	36,367
Library Resources	13,549	16,414	(267)		(3,712)	25,984
Musical Instruments	15				(15)	-
Plant & Machinery	66,655	8,028			(12,659)	62,024
Sports Equipment	4,813				(1,054)	3,759
Balance at 31 December 2021	681,256	129,789	(267)	-	(86,083)	724,695

The net carrying value of equipment held under a finance lease is \$36,367 (2020: \$25,178)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	566,604	(192,695)	373,909	561,506	(178,976)	382,530
Furniture and Equipment	329,890	(204,599)	125,291	327,195	(191,513)	135,682
Information and Communication T	355,320	(257,959)	97,361	284,778	(231,944)	52,834
Leased Assets	58,192	(21,825)	36,367	57,787	(32,609)	25,178
Library Resources	47,379	(21,395)	25,984	31,587	(18,038)	13,549
Musical Instruments	9,761	(9,761)	-	9,761	(9,746)	15
Plant & Machinery	296,251	(234,227)	62,024	288,223	(221,568)	66,655
Sports Equipment	34,359	(30,600)	3,759	34,359	(29,546)	4,813
Balance at 31 December	1,697,756	(973,061)	724,695	1,595,196	(913,940)	681,256



12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	157,935	40,970	40,970
Accruals	6,325	9,717	9,717
Employee Entitlements - Salaries	207,707	208,654	208,654
Employee Entitlements - Leave Accrual	13,412	23,438	23,438
	<u>385,379</u>	<u>282,779</u>	<u>282,779</u>
Payables for Exchange Transactions	385,379	282,779	282,779
	<u>385,379</u>	<u>282,779</u>	<u>282,779</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	10,810	-	-
	<u>10,810</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	88,048	88,048	134,664
Increase/ (decrease) to the Provision During the Year	(27,383)	(24,286)	(42,261)
Use of the Provision During the Year			(4,355)
Provision at the End of the Year	<u>60,665</u>	<u>63,762</u>	<u>88,048</u>
Cyclical Maintenance - Current	48,165	63,762	63,762
Cyclical Maintenance - Term	12,500	-	24,286
	<u>60,665</u>	<u>63,762</u>	<u>88,048</u>



15. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	18,336	11,572	13,986
Later than One Year and no Later than Five Years	25,885	2,862	13,464
Future Finance Charges	(6,470)	(1,800)	(2,588)
	<u>37,751</u>	<u>12,634</u>	<u>24,862</u>
Represented by			
Finance lease liability - Current	15,381	10,072	12,228
Finance lease liability - Term	22,370	2,562	12,634
	<u>37,751</u>	<u>12,634</u>	<u>24,862</u>

16. Funds held in Trust

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	641	641	641
	<u>641</u>	<u>641</u>	<u>641</u>

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

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.

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
LSC Space Development	49,653	392	(50,045)		-
5YA Block 3 & 11 Upgrade	(2,607)	113,675	(116,623)		(5,555)
5YA Canopy & Turf	(6,695)	229,824	(95,914)		127,215
5YA Drainage	(1,151)	53,860	(43,239)		9,470
5YA Synthetic Turf	(1,456)	41,202	(8,684)		31,062
AMS Block 2 & 4 Upgrade	-	34,816	(32,037)		2,779
Coombined 5YA & AMS Block 1 & 12 Upgrade	-	179,203	(83,105)		96,098
Roofing Blocks 1,2,3 & 12	-	131,902	(79,641)		52,261
5YA Environmental Garden Work	-	18,000	(20,697)		(2,697)
SIP Garden Works	-	66,766	(35,368)		31,398
Totals	<u>37,744</u>	<u>869,640</u>	<u>(565,353)</u>	-	<u>342,031</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

350,283
(8,252)

342,031



2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSC Space Development		54,932	(5,279)		49,653
5YA Block 3 & 11 Upgrade		-	(2,607)		(2,607)
5YA Canopy & Turf			(6,695)		(6,695)
5YA Drainage			(1,151)		(1,151)
5YA Synthetic Turf			(1,456)		(1,456)
Totals	-	54,932	(17,188)	-	37,744

18. Funds Held on Behalf of ALLIS Cluster

Onerahi School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	20,791	20,791	46,551
Funds Spent on Behalf of the Cluster	10,541		25,760
Funds remaining	10,250	20,791	20,791
Distribution of Funds			
Funds Held at Year End	10,250	20,791	20,791

19. 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.



20. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	6,638	5,110
<i>Leadership Team</i> Remuneration Full-time equivalent members	969,248 12.00	1,003,611 11.00
Total key management personnel remuneration	975,886	1,008,721

There are 5 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board has no Finance or Property members. 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100-105	140-150
Benefits and Other Emoluments	2-3	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	3.00	0.00
	3.00	0.00

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

21. 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:

	2021 Actual \$	2020 Actual \$
Total Number of People	Nil	Nil



22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2021** (Contingent liabilities and assets at **31 December 2020**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry'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 2021, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) Contracts for various projects around the school - all projects are fully funded by the Ministry of Education (see Capital Works Projects Note). As at balance date \$869,640 had been received and \$565,353 had been spent.

(Capital commitments at 31 December 2020: Contracts as per Capital Works note. As at balance date \$54,931 had been received and \$17,188 had been spent. All projects fully funded by the Ministry of Education)

(b) Operating Commitments

As at 31 December 2021 the Board had not entered into the any contracts



24. 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	854,706	607,445	586,072
Receivables	249,227	296,809	296,809
Investments - Term Deposits	820,936	516,009	516,009
Total Financial assets measured at amortised cost	<u>1,924,869</u>	<u>1,420,263</u>	<u>1,398,890</u>

Financial liabilities measured at amortised cost

Payables	385,379	282,779	282,779
Finance Leases	37,751	12,634	24,862
Total Financial Liabilities Measured at Amortised Cost	<u>423,130</u>	<u>295,413</u>	<u>307,641</u>

25. Events After Balance Date

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

26. Comparatives

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

27. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.



Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.



Onerahi School

Kiwisport Statement

For the year ended 31 December 2021

Kiwisport is a government funding initiative to support students participation in organised sport. In 2020, the school received a total of Kiwisport funding of \$7,098 (exc. GST) [2020: \$7,171].

The following sports/activities were allocated Kiwisport funding:

- Sail Northland Sailing School
- Ripper Rugby Tournament transportation
- WPPA Sport Subscriptions
- Transport to Action Zone
- Transport to Athletics Tournament
- Transport to Show Quest
- Team Trip to Whangarei Academy of Gymnastics

Analysis of Variance Reporting



School Name:	Onerahi School	School Number:	1062
Analysis reporting	Focus - Raising student achievement in Reading, Writing and Mathematics		
Strategic Aim:	<p>All students will show progress against the New Zealand Curriculum and learning disposition indicators - signposts</p> <p>All students to explore Reading and Writing and Mathematics through the Strategic School Vision <u>Onerahi Primary School Vision</u> <u>Kaupapa of Teaching and Learning</u> <u>Te Reo Māori me ona Tikanga</u></p>		
Annual Aim:	To accelerate priority learners to within or beyond their expected level in, Reading and Writing and Mathematics		
Target:	<p>By the end of 2022 80% of all year 1-6 children will be achieving within or beyond their expected level in reading and writing. To improve 2021 Maori achievement by 10% in Reading and Writing</p> <p>By the end of 2022 A minimum of 80% of all students will achieve at or above their expected level in Mathematics. To improve 2021 Maori student achievement by 10% in Mathematics</p>		
Baseline Data:	<p>Writing</p> <p>2019</p> <ul style="list-style-type: none"> ● 78.7% of all year 1-6 children are working at or above their expected level ● 67.5%: of all Māori learners are working at or above their expected level <p>2020</p> <ul style="list-style-type: none"> ● 73.0% of all year 1-6 children are working at or above their expected level ● 61.8%: of all Māori learners are working at or above their expected level <p>2021</p>		



MINISTRY OF EDUCATION
Te Kaitiaki Take Kōwhiri
Mātauranga

Tātaritanga raraunga

- 71.6% of all year 1-6 children are working at or above their expected level
- 60.4%: of all Māori learners are working at or above their expected level

Reading

2019

- 81.4% of all year 1-6 children are working at or above their expected level
- 73.4%: of all Māori learners are working at or above their expected level

2020

- 77.7% of all year 1-6 children are working at or above their expected level
- 64.1%: of all Māori learners are working at or above their expected level

2021

- 73.4% of all year 1-6 children are working at or above their expected level
- 61.9%: of all Māori learners are working at or above their expected level

Mathematics

2019

- 80.9% of students achieved at or above the expected level
- 71.4% of Māori students achieved at or above the expected level

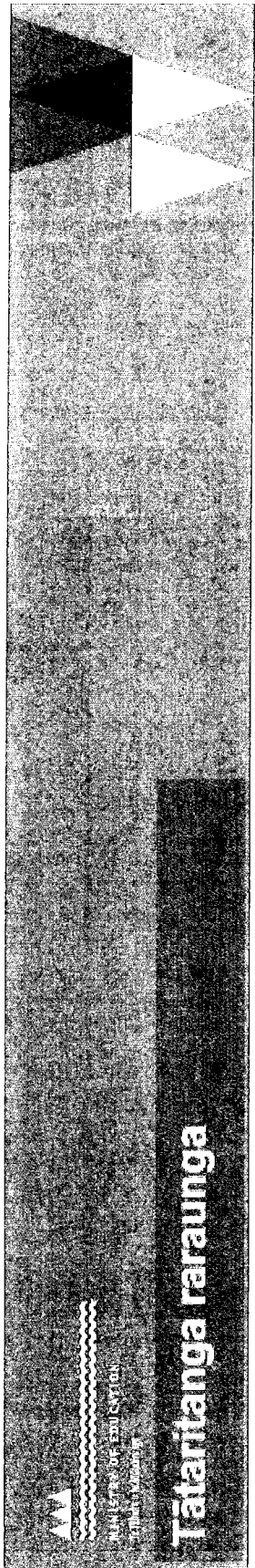
2020

- 80.7% of students achieved at or above the expected level
- 67.8% of Māori students achieved at or above the expected level

2021

- 76.5% of students achieved at or above the expected level
- 65.6% of Māori students achieved at or above the expected level

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Strengthening parent/whanau/teacher relationships through use of technology for informal meetings as a result of covid-19 and level restrictions imposed throughout the year. Contact was ongoing through face to face meetings, phone calls, texts, emails and Class Dojo</p> <p>Strengthen learning pathways that promotes bi-culturalism and the cultural identity of our learners - Embed Te Reo Māori me ona Tikanga through an action plan - Kahui Ako</p> <p>Continue to learn about and develop local curriculum.</p> <p>Staff Identify at risk children who are working consistently below the</p>	<p>2021 was a disruptive year with COVID 19 lockdowns and distance learning for students and teachers. During Covid 19 Lockdown in August 14% of students actively participated and engaged in learning. 49% of students on Dojo did not look at or see posts and 37% engaged in liking or making a comment. On returning to school after lockdowns in 2021 attendance rates were 89.9% and 88.3% both slightly lower than 90% MOE expectations. Took frequent contact and actions by the DP/teachers to re-engage these students with school and learning.</p> <p>Learning was shared with whānau via individual and class Dojo pages, phone calls, texts, emails, and face to face meetings. Weekly Dojo and Facebook communication posts updates were shared with whanau and staff. Home learning</p> <p>Worked with Leadership lab Developed Te Reo Māori me ona Tikanga PLD <u>Action Plan</u> and signposts for SLT and staff. Defined set actions and dates with accountability .</p>	<p>Disjointed and interrupted year due to Covid. Priority focuses on wellbeing. Whanau and students contacted using the preferred contact method. After each lockdown there was an increased number of students displaying behaviours which made it challenging for them to focus on learning and classes needed to focus on re-establishing the expectations of school and supporting students to feel safe and secure and rebuilding relationships. When restricted in Red level, the challenge was connecting with whanau.</p> <p>Action plan for Te Reo Māori me ona Tikanga disrupted due to Covid. Tuakana/teina is planned for and evident across the school. Held off implementing <u>Draft Te Reo signposts</u> as teachers overloaded in 2021. Capabilities to grow in 2022</p>	<p>Ensure that staff are prepared for hybrid learning and have connected and established appropriate contact methods with whanau. Resources and flow chart developed to know which students have access to a device, internet, prepare and plan quality hard pack learning.</p> <p>Principles of accelerated learning and rich local curriculum to be embedded in our <u>Kaupapa of Teaching and Learning</u> and <u>Te Reo Māori me ona Tikanga</u></p> <p>There is a continued need to build the capabilities and capacity of the teachers with their understanding, ability and confidence in Te Reo Māori me ona Tikanga. In order for this to be beneficial there needs to be a communal understanding of what 'Culturally Responsive Pedagogy' is and what it looks like in action. Continue working with leadership lab PLD action plan, embed signposts, new school waiata. <u>Continue with Te Reo Action Plan</u></p> <p>Leadership coaching for collaborative Team Leaders to lead Professional Growth Cycles which includes leading adult learning inquiring into teacher thinking, using effective questioning, exploring differing points of view, moving teachers out of their comfort zones, supporting ownership of professional growth.</p> <p>Professional Growth Cycles framework to be developed where all teachers are involved in formal</p>



<p>expected curriculum level from years 1-6 in every class using their OTJs, assessment information, and knowledge of the child.</p> <p>Where to next 2022</p> <p>Continue to provide feedback in a way that reflects the child's needs (precise, immediate and meaningful).</p> <p>Embed best practice in our classroom practice, and integrate writing and reading and mathematics into other curriculum areas. Continue focusing on pedagogical shifts and deliberate acts of teaching. Explore resources to support this</p> <p>Continue to develop rich local curriculum</p>	<p>Teachers are beginning to feel more confident and comfortable with whanaungatanga, seeking help and taking risks.</p> <p>Assessment was completed and OTJs were made but moderation was limited and/or inconsistent.</p> <p>Data indicates students in Year 1- 6 working at or above in Reading was 6.3% lower in 2021 for the target set of 80%. 8.1% lower for the Māori student target of 70%. Significant is a 8% decline in achievement for all students and 11.5% for Māori since 2019.</p> <p>Data indicates students in Year 1 - 6 working at or above in Writing were 8.4% lower in 2021 for the target set of 80% and 9.6% lower for Māori learners target of 70%. Significant is the 7.1% decline in achievement for all students and Māori since 2019.</p> <p>Data indicates students in Year 1 - 6 working at or above in Mathematics was 8.5% lower in 2021 for the target set of 85% and 19.4% lower for Māori with the same target. There has been a</p>	<p>supported by centrally funded PLD</p> <p>Frameworks and modelling around effective data analysis and informed practices were too flexible. This high trust model led to inconsistencies as each team/teacher interpreted the guidelines differently.</p> <p>Professional Development in Mathematics took place in 2018 and 2019. Although this had a positive impact on teacher practice, understanding of student progress and achievement through moderation over that time had fallen away. This was recognised earlier in the year and meetings were scheduled into the school calendar to address this. These were also disrupted by the lockdowns.</p> <p>Changes and inconsistencies in teaching staff.</p>	<p>collaborative inquiry and professional learning conversations; to critique and advance their understanding of their practice, and support professional learning to improve our students Reading, Writing and Mathematics progress and achievement.</p> <p>By Teachers and leaders working with clarity and urgency in teams and across year levels to accelerate understand and apply:</p> <ul style="list-style-type: none"> *Teaching Our Code, Our Standards, research and best practice * shared consistent expectations of reading, writing and mathematics using progressions/ signposts and moderation. * regular scheduled moderation hui - growing teachers to analyse data and make accurate OTJ and monitor student achievement across year levels against the curriculum. This includes a termly reflections framework linked to data and next steps where teaching and learning is informed by data and information and priority learners identified. * Regular scheduled opportunities for peer teacher observation and feedback. * agreed ways of working with clear actions to build and explicitly teach reading, writing and mathematical capabilities through relevant rich local curriculum connections.
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Tātarianga raraunga

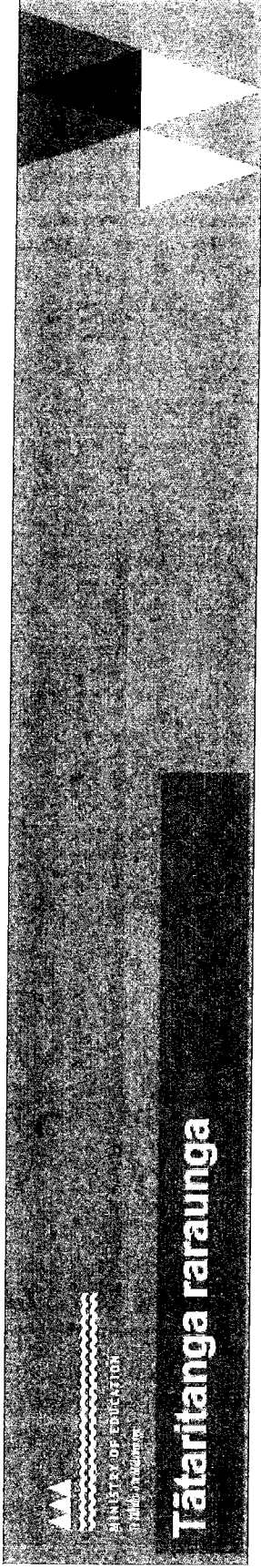
<p>Focus on developing early Literacy skills in years 0-3 as part of foundation skills learning (based on assessment information, OTJ analysis, stakeholder feedback and strategic plan review).</p> <p>Moderating assessments in year levels to ensure results are valid and reflect the standard.</p> <p>Inquire into assessment practices and how assessment is being used across the school: informing not reflecting. Explore other assessment options in Literacy and Mathematics across the curriculum</p> <p>Construct and share draft signposts Maths and Literacy with staff for</p>	<p>4.4% decline in achievement for all students and 5.8% for Moari since 2019.</p> <p>Comparative OTJ data from the mid to the end of the year shows minimal growth in Reading and Maths for Year 4 - 6 students and satisfactory growth in Writing. Individual year levels show satisfactory growth in Year 4 and 6 in Reading, In Year 6 in Mathematics and Years 4 - 6 in Writing.</p> <p>Those students who have only been at Onerahi school in Years 4 - 6 there is satisfactory progress in Years 4 - 6 in Reading, Year 5 in Writing and significant growth in Years 4 - 6 in Writing and in Year 6 Mathematics.</p> <p>The data shows that Māori students are not achieving as well as New Zealand European students in Reading, Writing and Mathematics and the growth over time is not significant for these students either.</p> <p>The data shows that boys are stronger in Mathematics growth and achievement while girls are stronger in</p>	<p>Maths leadership team leading professional learning and resourcing due to staff on leave and leaving the school.</p> <p>The data collected in the junior school informs the appropriateness of engaging in new initiatives such as BSLA (10 weeks) and Writers tool box. We expect this to improve our data in 2022</p> <p>Signposts in Literacy and Mathematics - constructed <u>Draft Reading signposts</u> <u>Writing signposts</u> <u>Mathematics signposts</u> <u>Draft Literacy Expectations</u> at the end of 2021, We expect to see the benefits with improved data in 2022.</p> <p>Initial BSLA results end of 2021 promising after 10 weeks showed</p>	<p>* shared strategies to accelerate progress for identified students who need to 'catch up' to peers(priority learners) Tier 2 / 3</p> <p>* assessment for learning - assessment information used by teachers to adjust their teaching strategies(deliberate acts of teaching), and by students to adjust their learning strategies in a way that reflects the child's needs (precise, immediate and meaningful).</p> <p>* etap records for the whole school timely, streamlined and easier to use</p> <p>* Kaupapa of Teaching and learning, Literacy, Maths teams to explore resources to strategically support goals and to investigate effective ways of using formative assessment for example the BSLA, PACT, JAM Tool e asttle reading/ maths and how it may support teachers in making OTJ's against the curriculum.</p> <p>* AND... continue to revise pathways to literacy interventions and CaAP plan develop Mathematics Pathway</p> <p>* Review and refine Maths and Literacy signposts and Literacy expectations during the year and by T4 2022.</p> <p>* Strong home - school partnerships with students, parents and whanau - community</p> <p>* Support students in sharing their learning via class dojo with whanau independently across the school.</p>
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MINISTRY OF EDUCATION
Te Kaitiaki Takekōwhiri

Tātarianga raraunga

<p>review and revise to finalise these. Imbed as part of everyday practice and expectations</p> <p>Write that Essay (writers toolbox) schoolwide PLD with an outside provider.</p> <p>Update and utilise CaAP plan to correctly identify target students and possible support – if they have had initiatives why are they still underachieving? What needs to change?</p>	<p>Writing. There is little difference between boys and girls in Reading.</p> <p>Year 1 - 3 data there has been little change for these students.</p> <p>New initiative, The Nest Year One students started 10 weeks of the Better Start Literacy Approach (BSLA) Term 4.</p> <p>New initiative Writers Tool Box (formally write that essay) schoolwide PLD for teachers . In school. Zooms, observations and resources. (This is a 2 year programme)</p> <p><u>Cap plan</u> informing signpost development in Maths and Literacy and <u>Pathways for Literacy</u> Tier 1, 2, 3 document which was developed for cohesion and to target interventions.</p>	<p>Ongoing process of building capacity in staff.</p>	<p>Focus on developing and strengthening early Literacy skills in years 0 - 3</p> <p>All Year 1 teachers by the end of 2022 will have trained in delivering the Better Start Literacy Approach (BSLA).</p> <p>Early Literacy Support Tier 2 Reading Recovery teacher to work with targeted children who are not progressing in their literacy learning after their first term at school in small groups, using Ready to Read Phonics Plus approaches.</p> <p>The core fundamentals of BSLA will be shared by a trained facilitator with other teachers to ensure consistency for priority students.</p> <p>Induct a stable Maths leadership team to lead professional learning and resourcing.</p> <p>Continue with the second year of Writers tool box PLD. Build sustainable leadership within the school.</p> <p>Assistive technology initiative which targets our students as a Tier 2 intervention. The provides specialised laptops and software (Clicker8 and StepsWeb, Quick 60) in our will help us not only accelerate learning but also identify children they may need additional ongoing technological support throughout their education journey.</p>
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			Include in base line achievement data for 2022 Onerahi cohort Males and Females
Planning for next year:			
<p> Development and planning of Professional Growth Cycles Revised Assessment Schedule Plan leadership development support for leadership/ team leaders to lead Professional Growth Cycles - collaborative inquiry Plan for team and year level professional learning conversations Regular and planned with termly reviews of data and agile next steps - Working framework doc to be developed Data informs teaching and learning - reflection - and action planning Central collaborative shared folder for agile reflections </p>			

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF ONERAHI SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Auditor-General is the auditor of Onerahi School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 21, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 12 May 2022. 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



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

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

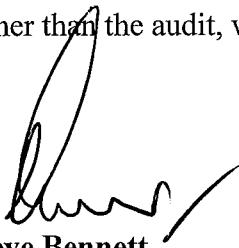
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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.



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand

