

ONERAHI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



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School Directory

Ministry Number: 1062

Principal: AnnMaree MacGregor

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	
Cory Abraham	Parent Representative	Elected	Sep-25
Shelley Alkema	Parent Representative	Elected	Sep-25
James Gamble	Parent Representative	Co-opted	Dec-23
Simone Chandler	Parent Representative	Co-opted	Dec-23
Richard Pollard	Parent Representative	Elected	Dec-23
Kirsty Oliver	Staff Representative	Elected	Sep-25
Hayden Read	Parent Representative	Elected	Aug-22
Diana Piggott	Parent Representative	Elected	Aug-22
Adrienne Chubb	Parent Representative	Co-opted	Aug-22
Elly McInnes	Staff Representative	Elected	Aug-22

Accountant / Service Provider:

The
SchoolOffice
Accountants & Tax

Auditor:

Bennett & Associates

ONERAHI SCHOOL

Annual Report - For the year ended 31 December 2022

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Onerahi 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.

RICHARD POLLARD
Full Name of Presiding Member

Ann Marie MacGregor
Full Name of Principal

RP
Signature of Presiding Member

Ann MacGregor
Signature of Principal

31 May 2023
Date:

31 May 2023
Date:

Onerahi School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	4,834,064	4,189,375	4,316,562
Locally Raised Funds	3	47,943	5,500	46,997
Interest Income		26,096	10,000	5,853
Gain on Sale of Property, Plant and Equipment		590	-	-
Total Revenue		4,908,693	4,204,875	4,369,412
Expenses				
Locally Raised Funds	3	30,337	7,400	31,765
Learning Resources	4	3,278,042	3,139,775	3,063,104
Administration	5	757,438	235,000	426,756
Finance		3,211	-	2,581
Property	6	681,280	822,700	623,874
Loss on Disposal of Property, Plant and Equipment		6,998	-	267
		4,757,306	4,204,875	4,148,347
Net Surplus / (Deficit) for the year		151,387	-	221,065
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		151,387	-	221,065

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,863,381	1,863,381	1,642,316
Total comprehensive revenue and expense for the year		151,387	-	221,065
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		2,014,768	1,863,381	1,863,381
Accumulated comprehensive revenue and expense		2,014,768	1,863,381	1,863,381
Reserves		-	-	-
Equity at 31 December		2,014,768	1,863,381	1,863,381

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	498,983	460,377	854,706
Accounts Receivable	8	370,009	249,227	249,227
GST Receivable		21,682	48,227	48,227
Prepayments		18,197	13,117	13,117
Investments	9	826,204	820,936	820,936
Funds Receivable for Capital Works Projects	16	-	-	8,252
		1,735,075	1,591,884	1,994,465
Current Liabilities				
Accounts Payable	11	337,861	385,379	385,379
Revenue Received in Advance	12	57,763	10,810	10,810
Provision for Cyclical Maintenance	13	18,132	48,165	48,165
Finance Lease Liability	14	10,987	8,468	15,381
Funds held in Trust	15	641	641	641
Funds held for Capital Works Projects	16	23,824	-	350,283
Funds held on behalf of ALLIS Cluster	17	1,540	10,250	10,250
		450,748	463,713	820,909
Working Capital Surplus/(Deficit)		1,284,327	1,128,171	1,173,556
Non-current Assets				
Property, Plant and Equipment	10	763,824	761,602	724,695
		763,824	761,602	724,695
Non-current Liabilities				
Provision for Cyclical Maintenance	13	15,000	12,500	12,500
Finance Lease Liability	14	18,383	13,892	22,370
		33,383	26,392	34,870
Net Assets		2,014,768	1,863,381	1,863,381
Equity		2,014,768	1,863,381	1,863,381

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



Onerahi School

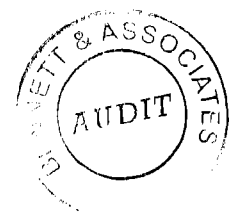
Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,759,760	1,126,576	1,262,185
Locally Raised Funds		(5,153)	68,310	109,807
Goods and Services Tax (net)		26,545	(45,697)	(45,697)
Payments to Employees		(684,179)	(509,766)	(511,949)
Payments to Suppliers		(973,239)	(214,010)	(420,140)
Interest Paid		(3,211)	-	(2,581)
Interest Received		10,355	9,238	5,091
Net cash from/(to) Operating Activities		130,878	434,651	396,716
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		590	-	
Purchase of Property Plant & Equipment (and Intangibles)		(138,662)	(250,860)	(102,777)
Purchase of Investments		(5,268)	(304,927)	(304,927)
Net cash from/(to) Investing Activities		(143,340)	(555,787)	(407,704)
Cash flows from Financing Activities				
Finance Lease Payments		(16,344)	(15,391)	(14,124)
Funds Administered on Behalf of Third Parties		(326,917)	(10,541)	293,746
Net cash from/(to) Financing Activities		(343,261)	(25,932)	279,622
Net increase/(decrease) in cash and cash equivalents		(355,723)	(147,068)	268,634
Cash and cash equivalents at the beginning of the year	7	854,706	607,445	586,072
Cash and cash equivalents at the end of the year	7	498,983	460,377	854,706

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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 10.



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 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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



g) Accounts Receivable

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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	10–75 years
Information and communication technology	4–5 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) Intangible Assets

Software costs

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

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



k) 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.

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.

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to grants received where there are unfulfilled obligations for the School to provide services in the future.

o) 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.

p) 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.



q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

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

s) 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.

t) 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.

u) 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.

v) Budget Figures

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

w) Services received in-kind"

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,708,287	909,375	1,266,048
Teachers' Salaries Grants	2,629,850	2,660,000	2,599,073
Use of Land and Buildings Grants	494,427	620,000	451,441
Other Government Grants	1,500	-	-
	4,834,064	4,189,375	4,316,562

The school has opted in to the donations scheme for this year. Total amount received was \$72,450.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	16,739	-	17,443
Fundraising & Community Grants	5,398	500	4,620
Other Revenue	3,590	2,000	7,621
Fees for Extra Curricular Activities	22,216	3,000	17,313
	47,943	5,500	46,997
Expenses			
Extra Curricular Activities Costs	21,991	7,400	24,435
Trading	5,371	-	5,010
Fundraising and Community Grant Costs	2,975	-	2,320
	30,337	7,400	31,765
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	17,606	(1,900)	15,232

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	82,669	68,974	68,730
Equipment Repairs	16,068	16,500	16,418
Information and Communication Technology	6,825	11,500	7,064
Library Resources	7,924	9,000	2,490
Employee Benefits - Salaries	3,044,956	2,909,000	2,866,694
Staff Development	27,065	24,801	15,625
Depreciation	92,535	100,000	86,083
	3,278,042	3,139,775	3,063,104



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,600	6,500	5,500
Board Fees	3,890	5,000	6,638
Board Expenses	7,378	13,900	10,097
Communication	2,454	1,900	1,997
Consumables	12,767	8,700	12,558
Operating Lease	1,360	5,500	2,545
Healthy School Lunches	503,209	-	203,327
Other	11,595	9,500	19,261
Employee Benefits - Salaries	200,113	175,000	157,237
Insurance	9,072	9,000	7,596
	<u>757,438</u>	<u>235,000</u>	<u>426,756</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	66,219	57,500	62,111
Consultancy and Contract Services	-	-	10,581
Cyclical Maintenance Provision	(27,533)	20,000	(27,383)
Grounds	19,952	8,900	10,124
Heat, Light and Water	19,542	19,000	18,614
Rates	12,036	12,000	10,693
Repairs and Maintenance	11,049	9,200	10,133
Use of Land and Buildings	494,427	620,000	451,441
Security	2,100	1,100	1,235
Employee Benefits - Salaries	83,488	75,000	76,325
	<u>681,280</u>	<u>822,700</u>	<u>623,874</u>

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

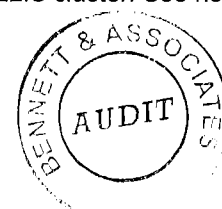
7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	498,983	460,377	854,706
Cash and cash equivalents for Statement of Cash Flows	<u>498,983</u>	<u>460,377</u>	<u>854,706</u>

Of the \$498,983 Cash and Cash Equivalents, \$23,824 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2021 on Crown owned school buildings.

Of the \$498,893 Cash and Cash Equivalents, \$57,763 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$498,893 Cash and Cash Equivalents, \$1,540 is held by the School on behalf of the ALLIS cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.



8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	56,735	3,639	3,639
Receivables from the Ministry of Education	28,641	3,205	3,205
Interest Receivable	16,938	1,197	1,197
Banking Staffing Underuse	29,644	58,100	58,100
Teacher Salaries Grant Receivable	238,051	183,086	183,086
	<u>370,009</u>	<u>249,227</u>	<u>249,227</u>
Receivables from Exchange Transactions	73,673	4,836	4,836
Receivables from Non-Exchange Transactions	296,336	244,391	244,391
	<u>370,009</u>	<u>249,227</u>	<u>249,227</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	826,204	820,936	820,936
	<u>826,204</u>	<u>820,936</u>	<u>820,936</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	373,909	35,457	-	-	(14,202)	395,164
Furniture and Equipment	125,291	51,076	-	-	(13,828)	162,539
Information and Communication Technology	97,361	8,108	-	-	(31,405)	74,064
Plant and Machinery	62,024	12,181	-	-	(11,165)	63,040
Leased Assets	36,367	7,963	-	-	(16,624)	27,706
Library Resources	25,984	7,566	(6,998)	-	(3,319)	23,233
Sports Equipment	3,759	16,311	-	-	(1,992)	18,078
	-	-	-	-	-	-
Balance at 31 December 2022	<u>724,695</u>	<u>138,662</u>	<u>(6,998)</u>	<u>-</u>	<u>(92,535)</u>	<u>763,824</u>

The net carrying value of equipment held under a finance lease is **\$27,706 (2021: \$36,367)**

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.



	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	602,060	(206,896)	395,164	566,604	(192,695)	373,909
Furniture and Equipment	379,052	(216,513)	162,539	329,890	(204,599)	125,291
Information and Communication Technology	363,428	(289,364)	74,064	355,320	(257,959)	97,361
Musical Instruments	9,761	(9,761)	-	9,761	(9,761)	-
Plant and Machinery	301,758	(238,718)	63,040	296,251	(234,227)	62,024
Leased Assets	47,342	(19,636)	27,706	58,192	(21,825)	36,367
Library Resources	42,184	(18,951)	23,233	47,379	(21,395)	25,984
Sports Equipment	50,670	(32,592)	18,078	34,359	(30,600)	3,759
Balance at 31 December	1,796,255	(1,032,431)	763,824	1,697,756	(973,061)	724,695

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	40,809	157,935	157,935
Accruals	6,440	6,325	6,325
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	266,407	207,707	207,707
Employee Entitlements - Leave Accrual	24,205	13,412	13,412
	337,861	385,379	385,379
Payables for Exchange Transactions	337,861	385,379	385,379
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	337,861	385,379	385,379

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	57,763	10,810	10,810
	57,763	10,810	10,810



13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	60,665	40,665	88,048
Increase to the Provision During the Year	(27,533)	20,000	(27,383)
Provision at the End of the Year	<u>33,132</u>	<u>60,665</u>	<u>60,665</u>
Cyclical Maintenance - Current	18,132	48,165	48,165
Cyclical Maintenance - Non current	15,000	12,500	12,500
	<u>33,132</u>	<u>60,665</u>	<u>60,665</u>

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 / quotes from local contractors.

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 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	13,223	11,000	18,336
Later than One Year and no Later than Five Years	20,548	16,860	25,885
Future Finance Charges	(4,401)	(5,500)	(6,470)
	<u>29,370</u>	<u>22,360</u>	<u>37,751</u>
Represented by			
Finance lease liability - Current	10,987	8,468	15,381
Finance lease liability - Non current	18,383	13,892	22,370
	<u>29,370</u>	<u>22,360</u>	<u>37,751</u>

15. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 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 expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.



16. 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	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
5YA Block 3 & 11 Upgrade	(5,555)	10,716	(5,161)	-	-
5YA Canopy & Turf	127,215	6,477	(122,203)	-	11,489
5YA Drainage	9,470	-	(9,470)	-	-
5YA Synthetic Turf	31,062	2,055	(27,571)	-	5,546
AMS Block 2 & 4 Upgrade	2,779	380,029	(381,345)	-	1,463
Coombined 5YA & AMS Block 1 & 12 Upgrade	96,098	22,697	(88,187)	(30,608)	-
Roofing Blocks 1,2,3 & 12	52,261	2,554	(49,489)	-	5,326
5YA Environmental Garden Work	(2,697)	5,075	(2,378)	-	-
SIP Garden Works	31,398	-	(31,398)	-	-
Totals	342,031	429,603	(717,202)	(30,608)	23,824

Represented by:

Funds Held on Behalf of the Ministry of Education	23,824
Funds Receivable from the Ministry of Education	-

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
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	(11,909)	869,248	(515,308)	-	342,031

Represented by:

Funds Held on Behalf of the Ministry of Education	350,283
Funds Receivable from the Ministry of Education	(8,252)

17. 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.

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	10,250	10,250	20,791
Funds Spent on Behalf of the Cluster	8,710	-	10,541
Funds remaining	1,540	10,250	10,250
Distribution of Funds			
Funds Held at Year End	1,540	10,250	10,250



18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	3,890	6,638
<i>Leadership Team</i> Remuneration Full-time equivalent members	953,240 9.00	949,248 12.00
Total key management personnel remuneration	957,130	955,886

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 Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	100 - 105
Benefits and Other Emoluments	4-5	2-3
Termination Benefits	-	-

Other Employees

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

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

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



20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	\$0	\$0
Number of People	nil	nil

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021**: 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 2022, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

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

(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 \$460,211 has been received and \$778,418 had been spent.

(Capital commitments at 31 December 2021: Contracts as per Capital Works Note. As at balance date \$869,640 had been received and \$565,353 had been spent. All projects fully funded by the Ministry of Education)

(b) Operating Commitments

As at 31 December 2022 the Board had not entered into any contracts.



23. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	498,983	460,377	854,706
Receivables	370,009	249,227	249,227
Investments - Term Deposits	826,204	820,936	820,936
Total Financial assets measured at amortised cost	<u>1,695,196</u>	<u>1,530,540</u>	<u>1,924,869</u>

Financial liabilities measured at amortised cost

Payables	337,861	385,379	385,379
Finance Leases	29,370	22,360	37,751
Total Financial Liabilities Measured at Amortised Cost	<u>367,231</u>	<u>407,739</u>	<u>423,130</u>

24. Events After Balance Date

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

25. Comparatives

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



Kiwisport

Kiwisport is a government funding initiative to support student's participation in organized sport. In 2022 the total the school received was \$7044.87

The following sports/activities were allocated Kiwisport funding:

- Transport to Action Aquatic Centre
- Transport to Barge Park Cross Country Championships
- Transport to Athletics Tournament
- Transport to Show Quest
- Netball team end of year prizegiving hall hire
- Sport Northland Steptember challenge
- Transport for class trip to Riding for the Disabled
- Transport to Whangarei Girls High School
- Activities component of Year 5 and Year 6 end of year camps.

The total spent was \$5401.55



ONERAHI PRIMARY SCHOOL

Statement of Compliance with Employment Policy For the year ended 31 December 2022

Good Employer Statement

Our School met our obligations to provide good and safe working conditions by following our Health and Safety, and Equal Employment Opportunities policies.

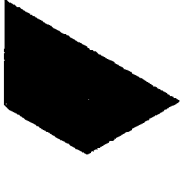
We provide equal employment opportunities to our employees by promoting professional development training, professional growth cycle in accordance with our Equal Employment Opportunities Policy.

We practise impartial selection of suitably qualified persons for appointment through our independent selection committee that is delegated by the Board.

*Annmaree MacGregor
Principal*

*Richard Pollard
Presiding Member*

Statement of Variance Reporting



School Name:	Onerahi School	School Number: 1062
Strategic Aim:	<p>Focus - Raising student achievement through a focus on positive behaviour and engagement in learning.</p> <p>All students will show progress against the New Zealand Curriculum. <u>Onerahi Primary School Vision</u> <u>Kaupapa of Teaching and Learning</u> <u>Te Reo Māori me ona Tikanga</u></p> <p>To reduce the frequency of behaviour entries in 2023 through Positive Behaviour for Learning – School Wide (PB4L – SW) initiative particularly for our Male and Maori students. Staff supported by the PB4L framework will encourage students to make positive behaviour choices. This is the beginning of a 3 – 5 year school wide journey.</p> <p>Improve the number of behaviour entries by 10% at both Mid and End of the Year. At total of 20% by the end of 2023.</p>	



MINISTRY OF EDUCATION
Te Kaitiaki Takekōwhiri

Tātaritanga raraunga

Baseline Data:

Term 4 2022 17/10/22 – 19/12/22 Behavioural Entries in Etap

The data shows a high number of our behavioural entries were Male and Maori in Term 4 2022.

68 behavioural entries in T4 2022.

43 Maori (63%)

53 Male (78%)

29 Male and Maori (43%)

15 Female (22%)

13 Female and Maori (19%)

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>Staff prepared for hybrid learning by connecting and recording appropriate contact methods with whanau.</p> <p>Digital resources were created to track equity of access to technology at home and quality hard packs were developed.</p> <p>Clear guidelines were developed around providing daily home learning communication from teachers.</p>	<p>Staff had a clear idea of who had access to technology / internet at home, as well as best ways to connect with each home. Quality hardpacks were stored in the main office and were accessed by 26 whanau. These were delivered to homes by staff. Each teacher posted daily on ClassDojo or connected through other ways if internet was not available in the home. While posts were viewed by many families, generally responses to the learning opportunities was limited. This learning was discussed with students when school reopened. Over 350 students had significant disruptions due to compliance with government COVID guidelines.</p>	<p>Through discussion with whanau, we have identified that the process of home learning was complex for whanau and often led to tensions at home. The most effective method for student engagement were the scheduled Zoom calls.</p> <p>We found that some homes that had identified as being distance learning ready actually had unsuitable devices (phones) which were often in use by other family members.</p>	<p>Students only need to isolate 7 days when sick with COVID. Children are not expected to participate in learning when unwell.</p>

Better Start Literacy Approach

(BLSA) training for Year 1 – 2 teachers. The core fundamentals of BSLA shared by a trained facilitator (staff member) with other teachers to ensure consistency for priority students.

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.

6 teachers from the Nest completed the micro-credential for BSLA. We also had 2 LSA complete the training. Results showed huge growth in students' understanding around phonemic awareness. For example - the average score for initial phoneme identity progressed from 3.73 to 8.1 which is above proficiency. 40% were proficient at base line and 70% respectively after 10 weeks. All results for phoneme blending and letter sound recognition also reflected this pattern. Whanau hui were held (as well as incorporated in NE visits) to explain the programme and support whanau with skills and resources to reinforce learning at home.

The capacity of staff members to deliver effective evidence-based literacy programmes was lifted. Working on PLD as a team led to strong support and ensure consistency. Explicit teaching around the scope and sequence of literacy learning led to improved results. Whanau engagement led to positive home support. Staff attended weekly zoom meetings for 6 months and had access to teaching / coaching materials through the University of Canterbury. BSLA facilitator supported staff and class initially and completed observations to give feedback and ensure consistency.

Two new teachers are completing the BSLA micro credential. One member of staff is working towards the BSLA facilitators micro credential and four learning support assistants completing the micro credential.

Developing further structure around BSLA Tier 2 children.

New assessments for Reading Recovery aligning with the current focus on phonological awareness.

Kahui Ako Literacy within school teacher is working with staff in how they can further support

Whanau Hui improved and streamlined.

BSLA reporting to whanau to be further developed.

School entry Kete SEK – part of the trial – impacts what we are doing this year. Using to make Nest Assessments in Literacy and Mathematics.

Extend BSLA skills to Y3-6 teachers



MINISTRY OF EDUCATION
Te Kaitiaki Take Kōwhiri

Tātaritanga raraunga

Writers Tool Box (WTB)

PLD in the 2nd year

Continue PLD roll out for WTB

All staff received multiple PLD sessions throughout the year.

These consisted of Zoom sessions focused on pedagogy and coaching sessions held in classrooms. Particular focus was on developing the capacity of teachers in Year 4-6 classrooms.

We saw significant progress in the end of year data in comparison to the initial data. For example, Year 5 saw a growth of +29% students operating within or beyond the expected level by the end of the year, Maori students in Year 5 saw an increase of +35% by the end of the year.

Teacher capacity built led to more confident and explicit teaching of key literacy skills. It was well resourced with time, equipment, and expertise readily available.

Four Year 4-6 teachers worked with BSLA trained teachers to help modify their classroom programmes to meet the needs of senior students' requiring extra literacy support.

Formation of a literacy focus group. Expert teachers will ensure sustainability within the school long term.

The focus group will guide -

Integrating WTB skills into writing indicators
Writing Sample Moderation.

Collect student voice, teacher voice and reflections on effectiveness.

Will work with the Kahui Ako across school teacher

Two staff to continue training days with WTB and workshop with staff.

5 – 10 min slots at staff hui to utilise the WTB online tool.

40 Student and 3 Teacher licences to access the tool box online to support the PLD.

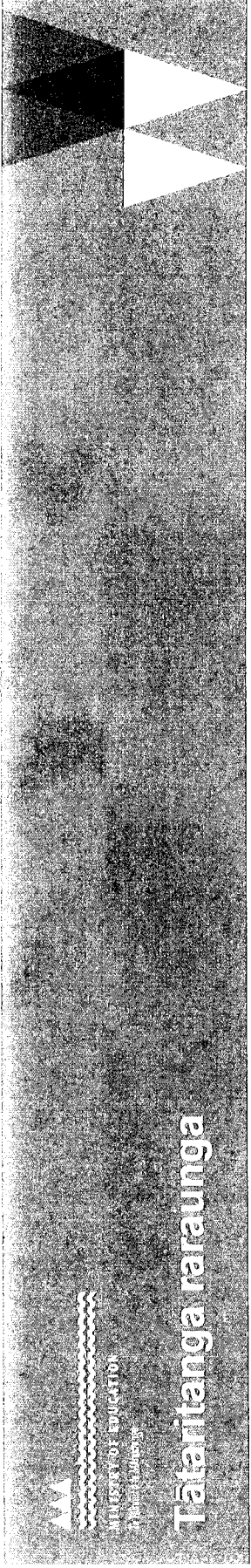
Reading Recovery working at Tier 2 and 3 - observation surveys, screening, classroom group support.



MINISTRY OF EDUCATION

Teaching & Learning

Tātaritanga raraunga



Professional Growth Cycles (PGC)

Developed a working group to review and refine the process. Teachers were involved in formal collaborative inquiry and professional learning conversations; to critique and advance their understanding of their practice, and support professional learning to improve.

SLT attended PLD on Professional Growth Cycles and developed guidelines and framework. Feedback was sought from the stakeholders and experts. Teachers took part in 6 sessions where they unpacked and worked through the PGC. This involved some back mapping as teachers worked through the process. Peer review was used to conclude the cycle.

On conclusion the working group gathered to give feedback and recommendation for 2023.

Teachers were able to make changes to their practice based on data and follow a reflective process to monitor the improvement those changes created. While the topics were far ranging, the focus on data informed practice was a transferable skillset that supported growth in other learning areas.

Continue to refine and improve the PGC framework. Ensure new staff are inducted and supported Use feedback from the focus group and own understanding of the guidelines to co construct a more succinct framework. Focus on collaborative team inquiry to improve practice.



MINISTRY OF EDUCATION
Tataritanga raraunga

Tataritanga raraunga

Learning Support

Access for education equitable for all students. We coordinated a team of 12 LSAs to provide support in class and through a range of programmes. Programmes offered: The AT22 project (using assistive technology to support learners) and extended support for Clicker-8 throughout Years 4-6

Moving Smart programme. Physical activity to build students gross motor skills. Run by wwo experienced LSA's.

Year 2 acceleration workshop focused on reading, writing, and mathematical core skills

Riding for the Disabled

16 students were targeted from Year 3/4 classes to receive additional AT support. Year 5/6 students received extra support with Clicker Writer. 50 licences purchased to support this in class. 8 LSAs received training to support students and teachers in getting the most from this support.

All New Entrant students from Term 2 participated for two weeks. This enabled tamariki with specific motor needs to be identified for a break out group.

2022 was the first year 30 min workshops with target students identified using 2021 data(JAM and BSLA) One LSA was trained using a Spring into Maths and BSLA approach.

This removed a barrier to learning presented by traditional pen and paper. By using assistive technology promoting independence and an ability for a student to direct their own learning.

Students and teachers who used Clicker Writer in year 5 and 6 found it beneficial

Anecdotally staff noticed improvement for those in the focus groups particularly as they learnt gross and fine motor skills, coordination, concentration and eye tracking and memory spaces.

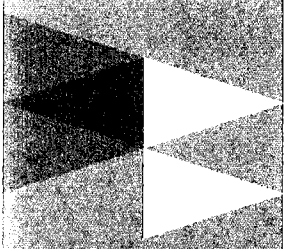
2021 T4 data(JAM and BSLA) and 2022 T4 data. One LSA was trained using a Spring into Maths and BSLA approach.

AT22 – continue cohort support

We will continue using Clicker Writer with Year 5 and 6 students to support writing

Moving Smart – Perceptual Motor Program will continue in to 2023

Year 2 acceleration target groups to continue in 2023. More LSA's will be trained to deliver the intervention.



<p>Canine reading dog therapy.</p> <p>Brick Club</p> <p>StepsWeb – online literacy program with a structured literacy approach.</p>	<p>Canine reading dogs supported eight students. This targeted students for a range of reasons such as neurodiversity, low literacy skills/confidence, anxiety, grief, emotional regulation.</p> <p>Brick Club explicitly taught social skills and teamwork.</p> <p>Numbers varied as LSA's were doing this in classes once they were trained.</p> <p>Purchased 60 licences to use with Year 4 – 6 identified as needing more literacy support</p>	<p>Students who attended became more confident and developed skills to regulate themselves</p> <p>Further training given to all LSA's in 2022 by Carole Lane (MOE) Carole also worked with ORs funded students.</p> <p>Issues with Steps Web. Its format failed to engage many students. The programme was promoted as being for those who had very low levels but many found it too hard. Staff also struggled to support the program.</p>	<p>This program will continue in 2023 with the addition of another reading dog.</p> <p>Will continue with the program in 2023</p> <p>A decision has been made not to purchase Steps Web for 2023.</p>
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'Culturally Responsive Pedagogy' developed across the school by working with leadership lab. Developed a PLD action plan. Continue with Te Reo Action Plan

School wide Professional Learning funded by the Ministry. Senior Leadership attended PLD to develop initial framework.

In 2021 our data showed that Māori students were not achieving as well as NZ European students in Reading, Writing and Mathematics. In 2022 in the Junior school there are more equitable outcomes for Māori and European. For example, in Reading - Year 2 87% Māori and 81% NZ European are working within or beyond the expected level.

2022 results compared with 2021 show Maori have seen a 7.5% improvement in Reading. 5.1% improvement in Writing and 6.4% in Mathematics.

The capacity of all staff is continuing to be built upon. Teacher knowledge and understanding along with what students know is valued. Staff now place a priority on the importance of Māori language and culture in the classroom. For example, at the beginning of the year staff surveyed 17.2% percent rated this 5/5 by the end of the year this shifted to 64%.

Staff have had significant PLD through Leadership Lab and our Kahui Ako who worked with staff once a fortnight for 2022. This included Te Reo, Waiata, Karakia, Te Tiriti and Culturally Responsive Practice. The underlying philosophy was looking back to look forward to improve practice. Staff visited local Marae to enhance the learning experiences.

PLD on the Aotearoa Histories Curriculum. Hearanga – twice in 2023 for our Local stories at Onerahi and Te Mānea. Forming a Komiti Māori from our local community to advise and guide. Greater Māori representation on the BOT.

Regular time slots – a little and often dedicated in staff hui to practice Te Reo. Staff encouraged to do free Te Reo courses through Tupu Ora Application for further PLD funding for language development.

8 staff attending Niho Taniwha PLD which focuses on Improving Teaching and Learning for Ākonga Māori.

Taumata to be personalised for year levels and a clear progression established throughout the school. Waiata practice once a week as a whole school. Kaupapa Māori pilot class of 31 students introduced every afternoon from 2 – 3pm. Align with Maramataka to better support our tamariki and their whanau who would like more te reo and te ao Māori focused learning in addition to what is already in place. (not instead of) To enrich the identity and pride of our children as people of Aotearoa. It is intended that these students take what they have learnt back to classes to support others. Staff, student and whānau voice collected. Tracking of a sample of students. Outdoor environment to reflect cultural environment.

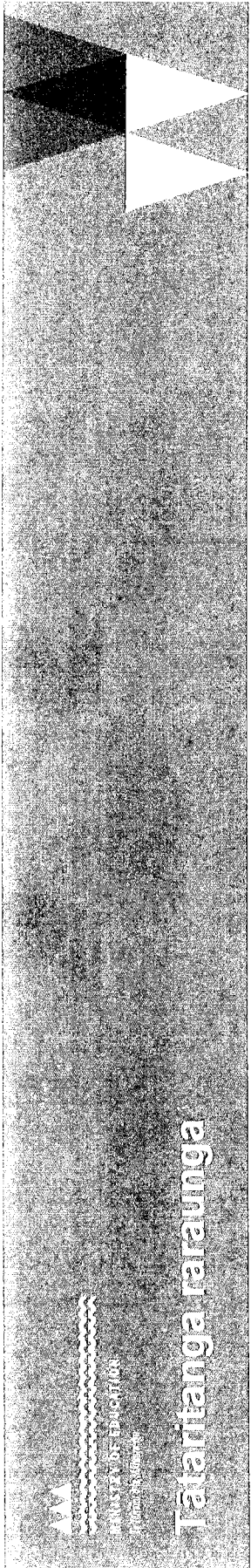


MINISTRY OF EDUCATION

TE Kaitiaki Take Kōwhiri

Ministry of Education

Tātaritanga raraunga



		<p>The Principal is part of a Maori Achievement Collaborative (MAC)</p> <p>In class observations informed a Culturally Responsive Matrix which helped inform next steps.</p> <p>A school Waiata and actions composed through student and community voice.</p> <p>66 students in Kapa Haka visited the Marae to learn oral histories and meaning of the school song.</p>	<p>Waharoa consultation with community and school – engage local artists.</p>
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MINISTRY OF EDUCATION
Mātauranga Māori

Tātaritanga raraunga

Planning for next year

Engagement with Positive Behaviour for Learning school wide (PB4L – SW) initiative through Ministry of Education and PB4L practitioner.

Full review of school values through a consultation process with staff, students and whānau community.

Consistent school wide approach is developed.

- school environment is positive and supported.
- expectations and consistently clear.
- students are consistently taught expected behaviours.
- expected behaviours and consistently acknowledged.
- inappropriate behaviours are consistently responded to in a fair and equitable way.

Ongoing Professional Growth Cycles to improve practice through a collaborative approach.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF ONERAHI SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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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 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

