

# ORINI COMBINED SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 1869

**Principal:** Chrissy Wakeman

**School Address:** 1389 Orini Road

**School Postal Address:** 1389 Orini Road RD 2, Taupiri, 3792

**School Phone:** 07 824 4847

**School Email:** office@orini.school.nz

**Accountant / Service Provider:**

**Education**  **Services.**  
*Dedicated to your school*

# ORINI COMBINED SCHOOL

Annual Report - For the year ended 31 December 2022

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# Orini Combined 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.

Peter Shaw

Full Name of Presiding Member



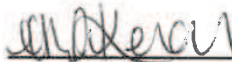
Signature of Presiding Member

29/05/23.

Date:

Christina-Anne Wakeman

Full Name of Principal



Signature of Principal

29/05/2023.

Date:

**Orini Combined School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	958,842	888,568	921,098
Locally Raised Funds	3	76,960	37,049	65,310
Interest Income		2,803	-	1,374
		<u>1,038,605</u>	<u>925,617</u>	<u>987,782</u>
<b>Expenses</b>				
Locally Raised Funds	3	34,699	14,799	50,478
Learning Resources	4	691,520	675,441	735,606
Administration	5	78,959	67,241	69,134
Finance		1,349	1,202	2,543
Property	6	175,486	180,331	211,504
Other Expenses	7	826	-	-
		<u>982,839</u>	<u>939,014</u>	<u>1,069,265</u>
<b>Net Surplus / (Deficit) for the year</b>		55,766	(13,397)	(81,483)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>55,766</u>	<u>(13,397)</u>	<u>(81,483)</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.



**Orini Combined School**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		258,419	309,828	337,486
Total comprehensive revenue and expense for the year		55,766	(13,397)	(81,483)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	2,416
<b>Equity at 31 December</b>		314,185	296,431	258,419
Accumulated comprehensive revenue and expense		314,185	296,431	258,419
<b>Equity at 31 December</b>		314,185	296,431	258,419

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.



# Orini Combined School

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	88,028	36,233	57,123
Accounts Receivable	9	77,862	43,605	42,298
GST Receivable		-	5,110	-
Prepayments		1,474	8,544	2,208
Inventories	10	8,452	9,521	8,823
Investments	11	102,702	100,000	101,052
Funds Receivable for Capital Works Projects	17	-	-	4,904
		278,518	203,013	216,408
<b>Current Liabilities</b>				
GST Payable		3,831	-	710
Accounts Payable	13	57,350	54,141	65,381
Revenue Received in Advance	14	-	2,500	363
Provision for Cyclical Maintenance	15	-	-	77,436
Finance Lease Liability	16	6,917	6,040	6,435
		68,098	62,681	150,325
<b>Working Capital Surplus/(Deficit)</b>		210,420	140,332	66,083
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	179,362	168,315	200,411
		179,362	168,315	200,411
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	69,942	-	-
Finance Lease Liability	16	5,655	12,216	8,075
		75,597	12,216	8,075
<b>Net Assets</b>		314,185	296,431	258,419
<b>Equity</b>		314,185	296,431	258,419

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



# Orini Combined School

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		272,610	197,433	219,078
Locally Raised Funds		63,006	37,049	61,565
Goods and Services Tax (net)		841	-	5,820
Payments to Employees		(167,316)	(112,611)	(119,494)
Payments to Suppliers		(117,631)	(148,623)	(146,927)
Interest Paid		(1,349)	(1,202)	(2,543)
Interest Received		2,164	-	1,108
Net cash from/(to) Operating Activities		52,325	(27,954)	18,607
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(14,557)	(4,500)	(29,436)
Purchase of Investments		(1,649)	-	(1,052)
Net cash from/(to) Investing Activities		(16,206)	(4,500)	(30,488)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	2,416
Finance Lease Payments		(5,214)	(7,364)	(4,559)
Funds Administered on Behalf of Third Parties		-	-	(4,904)
Net cash from/(to) Financing Activities		(5,214)	(7,364)	(7,047)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>30,905</b>	<b>(39,818)</b>	<b>(18,928)</b>
Cash and cash equivalents at the beginning of the year	8	57,123	76,051	76,051
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>88,028</b>	<b>36,233</b>	<b>57,123</b>

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

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



# Orini Combined School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Orini Combined School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

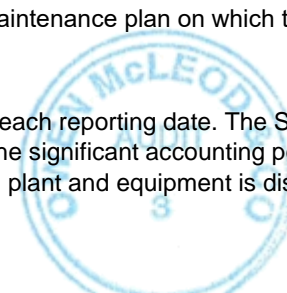
Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

###### **Cyclical maintenance**

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

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.





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

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22b.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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



#### **d) Operating Lease Payments**

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

#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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



### **Depreciation**

Property, plant and equipment 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	40 years
Furniture and Equipment	4 - 10 years
Information and Communication Technology	5 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

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

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

#### *Non cash generating assets*

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

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

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

### **m) Accounts Payable**

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



## **n) Employee Entitlements**

### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

### *Long-term employee entitlements*

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

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

## **o) Revenue Received in Advance**

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

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

## **p) Funds Held in Trust**

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

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

## **q) Funds held for Capital works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

## **r) Shared Funds**

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



#### **s) Provision for Cyclical Maintenance**

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

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

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

#### **t) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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

#### **u) Borrowings**

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

#### **v) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### **w) Budget Figures**

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

#### **x) Services received in-kind**

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



## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	288,955	197,433	220,718
Teachers' Salaries Grants	537,699	554,047	579,585
Use of Land and Buildings Grants	132,066	137,088	120,495
Other Government Grants	122	-	300
	<b>958,842</b>	<b>888,568</b>	<b>921,098</b>

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	11,259	4,000	4,482
Fees for Extra Curricular Activities	11,804	8,749	27,232
Trading	11,261	3,300	7,962
Fundraising & Community Grants	27,437	21,000	22,134
Other Revenue	-	-	3,500
Insurance Claim	15,199		
	<b>76,960</b>	<b>37,049</b>	<b>65,310</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	13,758	9,499	38,556
Trading	15,256	3,300	10,900
Fundraising & Community Grant Costs	4,190	2,000	1,022
Other Locally Raised Funds Expenditure	1,495	-	-
	<b>34,699</b>	<b>14,799</b>	<b>50,478</b>
<i>Surplus for the year Locally raised funds</i>	<b>42,261</b>	<b>22,250</b>	<b>14,832</b>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	12,320	10,100	24,284
Library Resources	1,071	250	1,083
Employee Benefits - Salaries	630,446	619,047	657,851
Staff Development	5,251	5,700	7,112
Depreciation	42,432	40,344	45,276
	<b>691,520</b>	<b>675,441</b>	<b>735,606</b>



## 5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,285	4,100	4,160
Board Fees	2,230	4,050	4,050
Board Expenses	9,128	5,330	5,099
Communication	650	720	1,079
Consumables	5,005	5,000	2,834
Operating Lease	155	-	-
Legal Fees	-	380	339
Other	8,765	7,050	11,055
Employee Benefits - Salaries	38,065	32,611	30,621
Insurance	959	-	867
Service Providers, Contractors and Consultancy	9,717	8,000	9,030
	<b>78,959</b>	<b>67,241</b>	<b>69,134</b>

## 6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,130	5,250	8,448
Cyclical Maintenance Provision	(7,494)	8,243	33,436
Grounds	5,232	4,100	9,468
Heat, Light and Water	8,463	9,400	7,618
Repairs and Maintenance	5,926	500	10,141
Use of Land and Buildings	132,066	137,088	120,495
Security	604	750	1,247
Employee Benefits - Salaries	25,559	15,000	20,651
	<b>175,486</b>	<b>180,331</b>	<b>211,504</b>

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. Other Expenses

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loss on Uncollectable Accounts Receivable	826	-	-
	<b>826</b>	<b>-</b>	<b>-</b>

## 8. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	88,028	36,233	57,123
Cash and cash equivalents for Statement of Cash Flows	<b>88,028</b>	<b>36,233</b>	<b>57,123</b>

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



## 9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	17,929	-	1,608
Banking Staffing Underuse	11,484	-	-
Interest Receivable	905	-	266
Teacher Salaries Grant Receivable	47,544	43,605	40,424
	<u>77,862</u>	<u>43,605</u>	<u>42,298</u>
Receivables from Exchange Transactions	18,834	-	1,874
Receivables from Non-Exchange Transactions	59,028	43,605	40,424
	<u>77,862</u>	<u>43,605</u>	<u>42,298</u>

## 10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	-	441	347
Uniforms	8,452	9,080	8,476
	<u>8,452</u>	<u>9,521</u>	<u>8,823</u>

## 11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	102,702	100,000	101,052
Total Investments	<u>102,702</u>	<u>100,000</u>	<u>101,052</u>





## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	41,288	-	-	-	(2,045)	39,243
Furniture and Equipment	121,530	6,713	-	-	(25,849)	102,395
Information and Communication Technology	18,683	9,650	-	-	(6,957)	21,376
Leased Assets	12,882	5,020	-	-	(6,828)	11,074
Library Resources	6,028	-	-	-	(753)	5,274
<b>Balance at 31 December 2022</b>	<b>200,411</b>	<b>21,383</b>	<b>-</b>	<b>-</b>	<b>(42,432)</b>	<b>179,362</b>

The net carrying value of equipment held under a finance lease is \$11,074 (2021: \$12,882)

### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	81,792	(42,549)	39,243	81,792	(40,504)	41,288
Furniture and Equipment	353,470	(251,075)	102,395	346,758	(225,228)	121,530
Information and Communication Technology	62,211	(40,835)	21,376	52,560	(33,877)	18,683
Leased Assets	26,410	(15,336)	11,074	30,766	(17,884)	12,882
Library Resources	42,826	(37,552)	5,274	42,826	(36,798)	6,028
<b>Balance at 31 December</b>	<b>566,709</b>	<b>(387,347)</b>	<b>179,362</b>	<b>554,702</b>	<b>(354,291)</b>	<b>200,411</b>

## 13. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	4,017	5,614	10,015
Accruals	4,285	4,000	4,160
Banking Staffing Overuse	-	-	9,815
Employee Entitlements - Salaries	47,544	43,605	40,424
Employee Entitlements - Leave Accrual	1,504	922	967
	<b>57,350</b>	<b>54,141</b>	<b>65,381</b>
Payables for Exchange Transactions	57,350	54,141	65,381
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>57,350</b>	<b>54,141</b>	<b>65,381</b>

The carrying value of payables approximates their fair value.



#### 14. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	-	2,500	363
	-	2,500	363

#### 15. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	77,436	(8,243)	44,000
Increase to the Provision During the Year	7,494	8,243	7,494
Other Adjustments	(14,988)	-	25,942
Provision at the End of the Year	69,942	-	77,436
Cyclical Maintenance - Current	-	-	77,436
Cyclical Maintenance - Non current	69,942	-	-
	69,942	-	77,436

The school 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 school's 10 Year Property Plan which is prepared by the Ministry Engaged Consultant.

The school has entered into Nga Iti Kahurangi External Fabric Pilot during the 2022year which possibly could result in some maintenance work being covered via this pilot programme, however the detail and extent of the work included has yet to be determined as at 31 December 2022.

#### 16. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	7,825	6,040	7,637
Later than One Year and no Later than Five Years	5,978	12,216	8,733
Future Finance Charges	(1,231)	-	(1,860)
	12,572	18,256	14,510
<b>Represented by</b>			
Finance lease liability - Current	6,917	6,040	6,435
Finance lease liability - Non current	5,655	12,216	8,075
	12,572	18,256	14,510



## 17. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
MOE 5YA Remedial Roofing		213242	(4,904)	-	-	4,904	-
Totals			(4,904)	-	-	4,904	-

### Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
MOE 5YA Remedial Roofing		213242	-	-	(4,904)	-	(4,904)
Totals			-	-	(4,904)	-	(4,904)

### Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

(4,904)

## 18. Related Party Transactions

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

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



## 19. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,230	4,050
<i>Leadership Team</i>		
Remuneration	234,792	228,241
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>237,022</u>	<u>232,291</u>

There are 6 members of the Board excluding the Principal. The Board had held 7 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	110 - 120	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
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	-	-
110 - 120	1.00	-
	<u>1.00</u>	<u>0.00</u>

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:

The Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school has not been notified of the final wash up calculation relating to 31 December 2022. The financial calculations impact on the financial statement is unable to be done at the date of reporting.

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



## **21. Contingencies**

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

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting .

### **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**

There are no capital commitments as at 31 December 2022.

(Capital commitments as at 31 December 2021:

\$11,135 contract for the MOE 5YA Remedial Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$6,231 has been received of which \$11,135 has been spent on the project to balance date. This project has been approved by the Ministry.)

### **(b) Operating Commitments**

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



## 23. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	88,028	36,233	57,123
Receivables	77,862	43,605	42,298
Investments - Term Deposits	102,702	100,000	101,052
Total Financial assets measured at amortised cost	268,592	179,838	200,473

### Financial liabilities measured at amortised cost

Payables	57,350	54,141	65,381
Finance Leases	12,572	18,256	14,510
Total Financial Liabilities Measured at Amortised Cost	69,922	72,397	79,891

## 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.



## Orini Combined School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Peter Shaw	Presiding Member	Elected	Sep 2025
Chrissy Wakeman	Principal	ex Officio	
Dana Hammonds	Parent Representative	Elected	Sep 2025
Andrew Bellamy	Parent Representative	Elected	Sep 2025
Fraser Catley	Parent Representative	Select one	Sep 2025
Lana Cameron	Parent Representative	Select one	Sep 2025
Brenna O'Hearn	Staff Representative	Elected	Sep 2025

## **Orini Combined School**

### **Kiwisport**

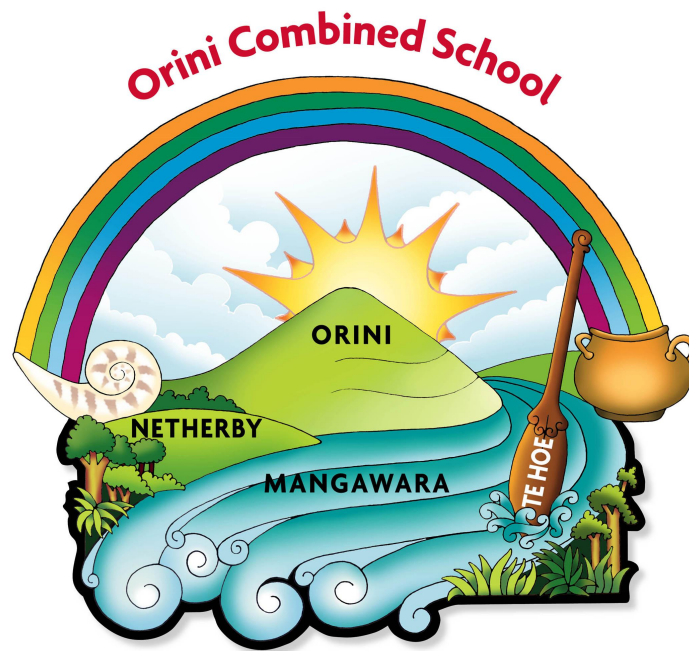
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,497 (excluding GST). The funding was spent on sporting endeavours.

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

For the year ended 31st December 2022 the Orini Combined School Board:

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





# Orini Combined School

Analysis of Variance of Annual Plan 2022

[Strategic Plan 2021-2022](#)

[Annual Plan 2022](#)

# Orini Combined School 2020-2022

Vision	Combined Learning for Personal Excellence
Values	Respect, Achievement, Positivity Trust
Mission	Confident, capable, connected, community

# Strategic Plan 2020–2022

## Combined Learning for Personal Excellence *Our Strategic Priorities 2020–2022*

### Grow Excellence in Student Learning & Engagement

#### Student Agency

Grow teacher capabilities to develop and nurture future focussed learners through integrated learning experiences to inspire, challenge and engage learners

#### Target Learners

Accelerate the progress of all learners, with a focus on target learners, to achieve equity & excellence for all

#### Equitable outcomes for Maori Students

Maori student engagement and presence will be prioritised

### Grow an Engaged and Supportive Community

#### Community Aspirations

Ensure these are known and reflected within all that we do

#### Community Links

Build links with contributing ECE centres and community groups

#### Te Ao Maori

Build and develop our knowledge and understanding of Te Ao Maori

### Grow School Infrastructure

#### Implement 10YPP

Refurbished toilet block and MLE acceleration works completed by the end of 2020

#### Grow Technology Development

Upgrade technology throughout the school

#### Enhance and Improve

Enhance and improve our school facilities

## *Our steps to achieve these*

## *Our success measures*

Targets are achieved in reading, writing and mathematics for priority learners and all learners

Whaanau will be actively engaged and consulted, and their views considered in decision making

Refurbished toilet block and MLE acceleration projects are completed by the end of 2020

The Orini Combined School Local Curriculum is developed and used to support teaching and learning programmes

Regular reciprocal visits with contributing ECE centres

Technology is updated throughout the school, with a 1:3 device ratio achieved.

Te Reo Maori is a daily programme feature and teachers understand and use culturally sustaining pedagogies

85% positive responses from Whaanau, Student & Staff survey

Murals & signage are upgraded throughout the school where necessary to reflect our PB4L Values

# Annual Plan 2022

## 1. Grow student learning & engagement

### Targets

Reading		Writing		Mathematics	
Students	Target	Students	Target	Students	Target
All students 60 students	85% working at or above	All students 60 students	85% working at or above	All students 60 students	85% working at or above
Year 2 students 11 students	9/11 students working at or above	Year 4 students 5 students	% students achieving at or above	Year 3 students 12 students	10/12 students achieving at or above
Year 3 students 12 students	10/12 students achieving at or above	Year 6 students 11 students	9/11 students achieving at or above	Year 6 students 11 students	9/11 students achieving at or above

Action	Who RACI	How	How will know we have been successful	How are we progressing? Green for progressing well Orange for slow progress Red for no progress	Next steps
<b>Student Agency</b> Grow teacher capabilities to develop and nurture future focussed learners through integrated learning experiences to inspire, challenge and engage learners	Responsible DP, P, Teachers Accountable Teachers Consult Staff Inform BOT, P	Continue to develop staff capabilities to implement and design a cohesive curriculum	Students are able to confidently talk about the learning process and begin to have agency over their learning	T2 - Having an uninterrupted term has proven extremely positive Teachers working on PGC and positive conversations, learning, collaborating is evident	Chrissy + Kate student agency survey on Thursday T3, W1
	Responsible P, DP Accountable P, DP Consult Staff, Students, Community Inform BOT, Community	Implementation of OCS Learner Profile	The 'Orini Learner' Graduate Profile is evident in the learning process and planning across years 2-8	Evident in planning and learning Evident within report writing	
	Responsible Sports Leader Accountable Sports Leader Consult Staff, Students, Community Inform BOT	Physical Education curriculum will be developed to be comprehensive and develop fundamental skills as well as foster a love of health and PE.	Staff feel well supported in developing their knowledge of the Health and Physical Education curriculum. Students will be participating in Health/PE a minimum of 3x per week	Progress is slow	Refocus during MAHI TAHI T3
	Responsible P, DP Accountable P, DP Teachers	Termly House Events	House spirit is developed with termly events	Termly events are planned and underway as planned by student	

	Consult Staff, Students, Community Inform BOT			house leaders.	
	Responsible Sports Leader Accountable Sports Leader Consult Staff, Students, Community Inform BOT	System for booking out resources as well as storage solutions developed	Gear is well looked up and easily available for teachers to book out	Sports shed reorganised and system designed and implemented. Sports gear is now being used at lunchtime as Student Leaders are booking it in and out.	
<b>Target Learners</b> Accelerate the progress of all learners, with a focus on target learners, to achieve equity and excellence for all	Responsible P, Teachers Accountable Teachers Consult Staff Inform BOT	Weekly conversations <b>NUMBERS, NAMES, NEEDS</b>	All staff are well informed about all target students within the school	Weekly discussions are taking place each Tuesday.  Data tracking is kept up to date by teachers	
	Responsible SENCO Accountable SENCO Consult Staff Inform Staff	Improve internal screening processes	All staff are informed and able to seek assistance where students have been identified as having learning needs to modify their individualised learning programmes. Parents are informed. This information is able to be used for MOE funding applications.	Communication document set up by SENCO and being used by SENCO + Teachers. Increase in high needs has taken up a lot of resourcing.	Sustainability for the future = what does this look like within the learning support realm?
	Responsible P Accountable P, T Consult Staff Inform Staff	Teachers are supported to plan for learning assistants so that time our impact on students receiving learning support is greater	Planning for Learning Assistants is implemented	Planning is designed and implemented. All classes have been checked. Learning assistants are feeling more fulfilled and have more direction.	Work with teachers to unpack/design a bank of learning resources that can be used.
<b>Equitable outcomes for Maori Students</b> Maori student engagement and presence will be prioritised	Responsible Teachers Accountable Teachers Consult Inform P	Te Whakatotana - Whole School level 1 implemented	Te Whakatotana is timetabled into daily classroom programme	Evident across all planning and evident in the language students are using in and outside of the classroom	-How can we grow this? (Discussion with staff/students/wha anau)
	Responsible P, DP Accountable P Consult Staff Inform BOT	Explore next steps of White Spaces audit and what this means for us	Next steps are identified and steps put in place to achieve these	-Maaori signage up around the school -Diversity in our PB4L RAPT characters -Answering the phone in Te Reo -Pronouncing 'ORINI' correctly	
	Responsible P, DP, ASL Accountable P, ASL Consult	Utilise our resources in Raahui Pookeka Kaahui Ako through Te Reo and Tikanga Lessons for staff	Lessons are underway and staff are reflecting these within their classroom	Term 3 PLD Sessions are booked in with Char from weeks 1-6	

	Staff Inform BOT		programmes		
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## 2. Grow whaanau/community engagement

<b>Community Aspirations</b> Ensure these are known and reflected within all that we do	Responsible P Accountable BOT Consult BOT, Staff, Students, Community Inform BOT	Publish our strategic priorities to our school community	Space allowed in the school newsletter	Our Strategic Priorities are published and well known to our community	Published in Term 1 via newsletter	
	Responsible Teachers Accountable Teachers Consult Community Inform BOT, P	Student led conferences held in term 1 via zoom due to Omicron Outbreak	Time	Zoom interviews held and students lead these successfully sharing their aspirations with their parents	Moved to Term 2 due to school being closed (COVID)  Held Week 10 term 2 - awesome feedback	
	Responsible P Accountable P, Teachers Consult Community Inform BOT	Reporting processes changed to reflect community needs	Time, community voice gathered	Reporting processes are clear and engagement levels with reporting are high	Parent voice gathered and data analysed and shared with BOT Student voice gather and data analysed and shared with BOT Staff voice gathered and data analysed and shared with BOT	
	Responsible P Accountable P, Teachers Consult Community Inform BOT	Maori Whanau Hui	Time	Maori whanau are empowered to be active decision makers in their children's education	Delayed due to COVID in T1 Discussions via emails/phonecalls instead at this point	Reschedule hui for T3
<b>Community Links</b> Build links with contributing ECE centres and community groups	Responsible P, NE Teacher Accountable P, NE Teacher Consult Community Inform BOT	Start of the year visits to surrounding ECE centres	Time, release for NE Teacher	Visits are completed and initial connections are made	Covid has meant centres are not welcoming visitors, however, communication between school/centres has been ongoing and positive	Revisit visiting in T3  MOVE THIS TO 2023 Move Zeta to Kaakano in 2023 her background in ECE will support her making connections with centres
	Responsible P Accountable	Prospectus and School information	Time	Prospectus and School information	Completed	

	P Consult Staff Inform BOT	packs available in surrounding ECE centres		packs dropped off and available in surrounding ECE centres		
	Responsible NE Teacher Accountable NE Teacher Consult ECE Centres Inform BOT, P	Termly visits are set up with surrounding daycares who are interested in participating	Time, Learning Assistant support	A visit plan is in place and successful visits are underway	On hold due to Covid	Revisit this in T3  2023 Goal
<b>Te Ao Maori</b> Build and develop our knowledge and understanding of Te Ao Maori	Responsible P Accountable All staff Consult Staff Inform P	Roster set up for Te Reo phrase/word of the week and interesting fact of the week	Time in morning huddle agenda	Staff will build up some basic knowledge of Te reo Maori	Very successful so far Kathryn made each teacher a sign for their classroom to update weekly to further enhance learning	Staff meetings with Char from Raahui Pookeka Kaahui Ako to begin Week 2 T3 - Maori Language Sessions
	Responsible P Accountable All staff Consult Staff Inform P	Fully immerse our school in Raahui Pookeka Kaahui Ako	Time	Staff will feel connected to our Kaahui Ako and begin to build knowledge around our local community and iwi	Attended awesome hui in T2 and learnt about the history of our area	Continue to build connections - starting with Char sessions

### 3. Grow School Infrastructure

Action	Who RACI	How	Resourcing	How will know we have been successful	How are we progressing? Green for progressing well Orange for slow progress Red for no progress	Next steps
<b>Grow Technology</b> Development Upgrade technology throughout the school	Responsible Technology leader Accountable Technology Leader Consult Staff, Students Inform BOT, Principal	Keep technology asset list up to date and identify gaps in order to grow technology	Funds allowed in budget	Technology is upgraded and being utilised across all classrooms	Completed	Tiwai needs devices grown due to numbers - this needs to be budgeted for in 2023  Potential to investigate BYOD
<b>Enhance and improve</b> Enhance and improve our school facilities	Responsible P Accountable BOT Consult BOT, Staff, Students, Community Inform	Painting quotes obtained and decision is made for 2022 whole school paint	Cyclical maintenance	School painting plan is in place for end of 2022	Two Quotes received for painting  Third quote underway  June meeting = Does the school	August meeting has been set to decide when the whole school painting will take place

	BOT				need repainting this year?	
	Responsible P, Staff Accountable BOT Consult Staff Inform BOT	Book Room categorised and resources cleaned out	Staff Meeting time allocation	Book room is user friendly and we are able to identify gaps in the resources	Book room cleaned out	Investigating a new system

## 2022 Curriculum Level Expectations

### Background:

Targets are set in relation to achievement data from the end of 2021, Orini Combined School and Ministry of Education Priorities. Targets are set with students who have been at Orini Combined School for one year or more at the end of 2021. Targets relate to the expected curriculum level achievement which is relevant to the year level cohort of the student (refer to diagram on Page 45 of the New Zealand Curriculum Document).

### Literacy Analysis - How did we go?

Reading - Students who were at OCS for one full school year before 2022			
Students	Target	Performance	Year End Status
All students	85% working at or above	40/51 77%	Target not met
Year 2 students	9/11 students working at or above	6/8 students working at or above	Target met
Year 3 students	10/12 students achieving at or above	6/7 students working at or above	Target met

There are several factors that may have contributed to the variance in reading proficiency among students in 2022, leading to some students not meeting the reading target. These factors include variations in instructional quality and resources, differences in students' individual learning styles and abilities, and external factors such as home environment and access to technology. Additionally, the impact of the COVID-19 pandemic has disrupted the normal learning routines and caused some students to experience learning loss or gaps in their reading skills. Overall, a combination of these factors may have contributed to the variance in reading proficiency among students and prevented all students from meeting the reading target in 2022.

The continuation of weekly data discussions in daily huddles has proven to be highly effective in increasing teacher knowledge and strategies and is a tool that we will continue to use. By providing regular opportunities for teachers to analyze student data and discuss instructional strategies with their colleagues, this practice has enabled teachers to gain a deeper understanding of their students' needs and to collaborate on solutions that improve student outcomes. Through these discussions, teachers have been able to identify areas where they can improve their instruction, such as providing additional support to struggling students or modifying their teaching methods to better align with student learning styles. As a result, teachers have reported feeling more confident in their ability to meet the needs of their students and have seen improved student achievement in their classrooms.



Writing - Students who were at OCS for one full school year before 2022			
Students	Target	Performance	Year End Status
All students 60 students	85% working at or above	36/51 70%	Target not met
Year 4 students 5 students	% students achieving at or above	3/5	Target not met
Year 6 students 11 students	9/11 students achieving at or above	6/10	Target not met

Despite writing being a big area of focus, we continue to experience low levels of writing achievement, which unfortunately aligns with national trends. This can be attributed to several factors, including the impacts of two years of learning loss due to the COVID-19 pandemic. During this time, many students have missed out on critical learning opportunities, which has affected their ability to develop foundational writing skills. Furthermore, the pandemic has also had a significant impact on student engagement levels, with many students struggling to stay motivated and focused in the hybrid learning environments. This has further compounded the learning loss and contributed to a lack of progress in writing achievement. Additionally, the low levels of writing achievement have also had a negative impact on students' confidence levels, as they may feel discouraged and unmotivated to continue working on their writing skills. Addressing these issues will require a multi-faceted approach that includes providing targeted support to students who have fallen behind, increasing engagement and motivation levels, and building students' confidence through positive reinforcement and opportunities for success.

#### Next Steps for 2023:

##### Literacy:

2023 is the year that we will fully implement a structured literacy approach across our kura. Up until this point we have just been utilising a SL approach with our target students but see the value in implementing this across all students. Structured Literacy is an evidence-based approach to literacy instruction that emphasizes the systematic and explicit teaching of the foundational skills necessary for reading, writing, and spelling. It is a multi-sensory approach that engages students in learning through a combination of visual, auditory, and kinesthetic strategies. Structured Literacy involves breaking down the English language into its component parts and teaching these parts in a logical and sequential manner.

This approach focuses on the five key components of literacy instruction - phonemic awareness, phonics, fluency, vocabulary, and comprehension - and is designed to be effective for all students, including those with dyslexia and other language-based learning difficulties. By providing a structured and explicit approach to literacy instruction, Structured Literacy can help students develop a strong foundation in reading and writing skills, which can improve their overall academic performance and future success.

##### Our plan for 2023 is:

1. Appoint Zeta Beer, Deputy Principal, to lead the implementation of Structured Literacy within our Kura. Moving Zeta from teaching in the middle school to junior school to begin the implementation from the foundation up.
2. Make a decision on the specific Structured Literacy programme to implement: Based on the information gathered, we will choose a programme that best meets the needs of our students and teachers. We will be researching the success of different programmes across other schools (Better Start Literacy, iDeal, The Code - Liz Kane)
1. Engage in professional learning to upskill all teachers: In order to effectively implement the chosen programme, it is important that all teachers receive the necessary training and support. This could involve attending workshops or training sessions, as well as ongoing coaching and mentoring.
2. Undertake a writing survey with teachers alongside classroom observations

3. Analyse the perceived strengths and needs from levels of proficiency and confidence and set development goals with our team
4. Apply for PLD funding from the MOE and use this to compliment our Writing Inquiry - firstly drawing on the skills within the room
5. Develop an implementation plan: We will develop a clear plan for how the chosen programme will be implemented, including timelines, roles and responsibilities, and evaluation measures to track progress.

By taking these steps, our kura can improve literacy instruction and support the reading development of its students.

### Numeracy - Analysis - How did we go?

Mathematics- Students who were at OCS for one full school year before 2022			
Students	Target	Performance	Year End Status
All students 60 students	85% working at or above	40/51 78%	Target not met
Year 3 students 12 students	10/12 students achieving at or above	6/7	Target met
Year 6 students 11 students	9/11 students achieving at or above	9/10	Target met

Identified factors for this are:

1. Learning Gaps and Individual Progress: One of the significant factors impacting the achievement of mathematics targets is the presence of learning gaps among students. Mathematics concepts build upon one another, and if students have not mastered foundational skills, it can hinder their progress. Individual variations in students' abilities and prior knowledge may also contribute to the variance in meeting the targets.
2. Teacher Professional Development: In 2022, Mathematics was not a core focus in terms of Professional development. Continuous professional development is crucial to enhance teachers' content knowledge, pedagogical skills, and ability to differentiate instruction effectively. Insufficient professional development or limited resources in this area may have contributed to the variance in meeting mathematics targets.
3. Assessment and Data Analysis: Effective assessment practices and data analysis play a vital role in understanding students' strengths and weaknesses, identifying areas that need improvement, and adjusting instructional strategies accordingly. Teachers have expressed that the current assessments used do not meet their needs as a teacher.
4. Resource Allocation and Support: Insufficient allocation of resources, including instructional materials, manipulatives, and technology, In 2023 we will focus on building up more resources for mathematics. Our learning support focus has always been very literacy based so we will investigate the possibility of bringing more numeracy focus in with learning support.

### Next Steps for 2023:

1. Focus on building foundational knowledge in the junior end of our school through utilising the numicon programme.
2. Teachers to attend Numicon PLD.
3. Purchase of additional resources to support this.
4. Analysis of data tools used - where to next? Are they meeting our needs?