

# ORINI COMBINED SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**School Directory**

**Ministry Number:** 1869

**Principal:** Annette Howard

**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 Financial Statements - For the year ended 31 December 2023

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## Orini Combined School

### Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Peter Shaw

Full Name of Presiding Member



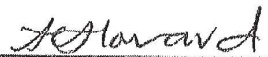
Signature of Presiding Member

23/05/2024

Date:

Annette Howard

Full Name of Principal



Signature of Principal

22/05/2024

Date:

**Orini Combined School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	1,114,570	974,740	958,842
Locally Raised Funds	3	132,962	35,650	76,960
Interest		8,706	1,500	2,803
<b>Total Revenue</b>		<b>1,256,238</b>	<b>1,011,890</b>	<b>1,038,605</b>
<b>Expense</b>				
Locally Raised Funds	3	114,596	7,965	34,699
Learning Resources	4	820,570	762,687	691,520
Administration	5	90,280	74,651	78,959
Interest		908	782	1,349
Property	6	219,788	168,102	175,486
Other Expenses	7	-	-	826
<b>Total Expense</b>		<b>1,246,142</b>	<b>1,014,187</b>	<b>982,839</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>10,096</b>	<b>(2,297)</b>	<b>55,766</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>10,096</b>	<b>(2,297)</b>	<b>55,766</b>

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		314,185	257,263	258,419
Total comprehensive revenue and expense for the year		10,096	(2,297)	55,766
Contribution - Furniture and Equipment Grant		10,002	-	-
<b>Equity at 31 December</b>		334,283	254,966	314,185
Accumulated comprehensive revenue and expense		334,283	254,966	314,185
<b>Equity at 31 December</b>		334,283	254,966	314,185

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 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	105,340	28,103	88,028
Accounts Receivable	9	75,850	42,298	77,862
GST Receivable		4,496	-	-
Prepayments		5,763	2,208	1,474
Inventories	10	7,626	8,823	8,452
Investments	11	107,392	101,052	102,702
		<u>306,467</u>	<u>182,484</u>	<u>278,518</u>
<b>Current Liabilities</b>				
GST Payable		-	710	3,831
Accounts Payable	13	58,483	65,381	57,350
Revenue Received in Advance	14	1,372	363	-
Provision for Cyclical Maintenance	15	83,028	7,715	-
Finance Lease Liability	16	4,460	6,435	6,917
		<u>147,343</u>	<u>80,604</u>	<u>68,098</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>159,124</u>	<u>101,880</u>	<u>210,420</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	176,354	161,161	179,362
		<u>176,354</u>	<u>161,161</u>	<u>179,362</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	-	-	69,942
Finance Lease Liability	16	1,195	8,075	5,655
		<u>1,195</u>	<u>8,075</u>	<u>75,597</u>
<b>Net Assets</b>		<u>334,283</u>	<u>254,966</u>	<u>314,185</u>
<b>Equity</b>		<u>334,283</u>	<u>254,966</u>	<u>314,185</u>

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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		323,740	263,535	272,610
Locally Raised Funds		150,891	35,650	63,006
Goods and Services Tax (net)		(8,327)	-	841
Payments to Employees		(183,279)	(146,656)	(167,316)
Payments to Suppliers		(233,897)	(137,272)	(117,631)
Interest Paid		(908)	(782)	(1,349)
Interest Received		8,095	1,500	2,164
Net cash from/(to) Operating Activities		56,315	15,975	52,325
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(38,728)	(38,250)	(14,557)
Purchase of Investments		(4,690)	-	(1,649)
Net cash from/(to) Investing Activities		(43,418)	(38,250)	(16,206)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		10,002	-	-
Finance Lease Payments		(5,587)	(6,745)	(5,214)
Net cash from/(to) Financing Activities		4,415	(6,745)	(5,214)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>17,312</b>	<b>(29,020)</b>	<b>30,905</b>
Cash and cash equivalents at the beginning of the year	8	88,028	57,123	57,123
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>105,340</b>	<b>28,103</b>	<b>88,028</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 and other notional items have been excluded.

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



## Orini Combined School Notes to the Financial Statements For the year ended 31 December 2023

### 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

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

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

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

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

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

##### *Cyclical maintenance*

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





*Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 Uniforms and Stationery. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

#### **i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

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

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

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

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

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

#### **Finance Leases**

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





#### **Depreciation**

Property, plant and equipment 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	10 - 15 years
Information and Communication Technology	5 years
Library Resources	8 years 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

**p) Funds Held in Trust**

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

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

**q) Funds held for Capital works**

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

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

**r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.





**s) Provision for Cyclical Maintenance**

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

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

The 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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	330,427	264,845	288,955
Teachers' Salaries Grants	633,716	589,400	537,699
Use of Land and Buildings Grants	150,427	120,495	132,066
Other Government Grants	-	-	122
	<u>1,114,570</u>	<u>974,740</u>	<u>958,842</u>

The school has opted in to the donations scheme for this year. Total amount received was \$15,566.

## 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	4,354	6,600	11,259
Fees for Extra Curricular Activities	90,224	3,300	11,804
Trading	7,293	5,250	11,261
Fundraising & Community Grants	31,091	20,500	27,437
Other Revenue	-	-	15,199
	<u>132,962</u>	<u>35,650</u>	<u>76,960</u>
<b>Expense</b>			
Extra Curricular Activities Costs	95,779	2,715	13,758
Trading	11,878	5,250	15,256
Fundraising & Community Grant Costs	6,939	-	4,190
Other Locally Raised Funds Expenditure	-	-	1,495
	<u>114,596</u>	<u>7,965</u>	<u>34,699</u>
<b>Surplus for the year Locally raised funds</b>	<u>18,366</u>	<u>27,685</u>	<u>42,261</u>

## 4. Learning Resources

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	33,314	29,100	12,320
Library Resources	1,021	1,110	1,071
Employee Benefits - Salaries	731,876	684,077	630,446
Staff Development	12,623	6,400	5,251
Depreciation	41,736	42,000	42,432
	<u>820,570</u>	<u>762,687</u>	<u>691,520</u>

During the year ended 31 December 2023, the Principal travelled to Australia at a cost of \$2,473 to attend a principals' study tour. The purpose of the tour is to attend the international leadership event, to look at aspirational leadership and explore diverse and innovative learning focus. The costs were funded by the Board from budgeted funds for principal development.



## 5. Administration

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	4,413	4,413	4,285
Board Fees	3,315	4,050	2,230
Board Expenses	4,467	4,480	9,128
Communication	1,820	800	650
Consumables	6,146	5,050	5,005
Operating Leases	272	-	155
Legal Fees	3,961	380	-
Other	14,803	8,300	8,765
Employee Benefits - Salaries	40,021	36,158	38,065
Insurance	1,356	-	959
Service Providers, Contractors and Consultancy	9,706	11,020	9,717
	<u>90,280</u>	<u>74,651</u>	<u>78,959</u>

## 6. Property

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	6,434	8,000	5,130
Cyclical Maintenance Provision	13,086	6,966	(7,494)
Grounds	9,766	3,320	5,232
Heat, Light and Water	10,024	8,750	8,463
Repairs and Maintenance	5,840	4,000	5,926
Use of Land and Buildings	150,427	120,495	132,066
Security	312	750	604
Employee Benefits - Salaries	23,899	15,821	25,559
	<u>219,788</u>	<u>168,102</u>	<u>175,486</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. Other Expenses

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loss on Uncollectable Accounts Receivable	-	-	826
	<u>-</u>	<u>-</u>	<u>826</u>

## 8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	105,340	28,103	88,028
Cash and cash equivalents for Statement of Cash Flows	<u>105,340</u>	<u>28,103</u>	<u>88,028</u>

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



## 9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	1,608	17,929
Receivables from the Ministry of Education	1,490	-	-
Interest Receivable	1,516	266	905
Banking Staffing Underuse	23,403	-	11,484
Teacher Salaries Grant Receivable	49,441	40,424	47,544
	<u>75,850</u>	<u>42,298</u>	<u>77,862</u>

Receivables from Exchange Transactions	1,516	1,874	18,834
Receivables from Non-Exchange Transactions	74,334	40,424	59,028
	<u>75,850</u>	<u>42,298</u>	<u>77,862</u>

## 10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	-	347	-
Uniforms	7,626	8,476	8,452
	<u>7,626</u>	<u>8,823</u>	<u>8,452</u>

## 11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	107,392	101,052	102,702
Total Investments	<u>107,392</u>	<u>101,052</u>	<u>102,702</u>





## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	39,243	-	-	-	(2,045)	37,198
Furniture and Equipment	102,395	37,886	-	-	(23,993)	113,688
Information and Communication Technology	21,376	-	-	-	(8,543)	15,432
Leased Assets	11,074	600	-	-	(6,466)	5,208
Library Resources	5,274	242	-	-	(689)	4,828
<b>Balance at 31 December 2023</b>	<b>179,362</b>	<b>38,728</b>	<b>-</b>	<b>-</b>	<b>(41,736)</b>	<b>176,354</b>

The net carrying value of equipment held under a finance lease is \$5,208 (2022: \$11,074)

### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	81,792	(44,594)	37,198	81,792	(42,549)	39,243
Furniture and Equipment	388,401	(274,713)	113,688	353,470	(251,075)	102,395
Information and Communication Technology	65,167	(49,735)	15,432	62,211	(40,835)	21,376
Leased Assets	27,010	(21,802)	5,208	26,410	(15,336)	11,074
Library Resources	43,068	(38,240)	4,828	42,826	(37,552)	5,274
<b>Balance at 31 December</b>	<b>605,438</b>	<b>(429,084)</b>	<b>176,354</b>	<b>566,709</b>	<b>(387,347)</b>	<b>179,362</b>



### 13. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	2,938	10,015	4,017
Accruals	4,413	4,160	4,285
Banking Staffing Overuse	-	9,815	-
Employee Entitlements - Salaries	49,441	40,424	47,544
Employee Entitlements - Leave Accrual	1,691	967	1,504
	<u>58,483</u>	<u>65,381</u>	<u>57,350</u>
Payables for Exchange Transactions	58,483	65,381	57,350
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>58,483</u>	<u>65,381</u>	<u>57,350</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income Received In Advance	-	363	-
MOE Income in Advance	1,372	-	-
	<u>1,372</u>	<u>363</u>	<u>-</u>

### 15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	69,942	749	77,436
Increase to the Provision During the Year	13,086	6,966	7,494
Other Adjustments	-	-	(14,988)
Provision at the End of the Year	<u>83,028</u>	<u>7,715</u>	<u>69,942</u>
Cyclical Maintenance - Current	83,028	7,715	-
Cyclical Maintenance - Non current	-	-	69,942
	<u>83,028</u>	<u>7,715</u>	<u>69,942</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan prepared by the ministry engaged consultant.

The School has entered into Nga Iti Kahurangi External Fabric Pilot during 2022/2023 year which possible 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 2023



#### 16. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	4,736	6,435	7,825
Later than One Year and no Later than Five Years	1,242	8,075	5,978
Future Finance Charges	(323)	-	(1,231)
	<u>5,655</u>	<u>14,510</u>	<u>12,572</u>
<b>Represented by</b>			
Finance lease liability - Current	4,460	6,435	6,917
Finance lease liability - Non current	1,195	8,075	5,655
	<u>5,655</u>	<u>14,510</u>	<u>12,572</u>

#### 17. Funds Held for Capital Works Projects

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

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Totals		-	-	-	-	-

**Represented by:**

Funds Held on Behalf of the Ministry of Education -  
Funds Receivable from the Ministry of Education -

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

**Represented by:**

Funds Held on Behalf of the Ministry of Education -  
Funds Receivable from the Ministry of Education -



## 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 and Deputy Principals.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,315	2,230
<i>Leadership Team</i>		
Remuneration	260,631	234,792
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>263,946</u>	<u>237,022</u>

There are 6 members of the Board excluding the Principal. The Board has held 9 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	110 - 120
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
110 - 120	-	1.00
120 - 130	1.00	-
	<u>1.00</u>	<u>1.00</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:

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

## 21. Contingencies

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

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

## Holidays Act Compliance – schools payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$-460,574).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	105,340	28,103	88,028
Receivables	75,850	42,298	77,862
Investments - Term Deposits	107,392	101,052	102,702

Total financial assets measured at amortised cost	288,582	171,453	268,592
<b>Financial liabilities measured at amortised cost</b>			
Payables	58,483	65,381	57,350
Finance Leases	5,655	14,510	12,572
Total financial liabilities measured at amortised cost	64,138	79,891	69,922

#### 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

Name	Position	How Position Gained	Term Expired/ Expires
Peter Shaw	Presiding Member	Elected	Sep 2025
Chrissy Wakeman	Principal	ex Officio	Jan 2024
Dana Hammonds	Parent Representative	Elected	Sep 2025
Andrew Bellamy	Parent Representative	Elected	Sep 2025
Fraser Catley	Parent Representative	Elected	Sep 2025
Lana Cameron	Parent Representative	Elected	Sep 2025
Brenna O'Hearn	Staff Representative	Elected	Sep 2023
Amanda Jones	Staff Representative	Elected	Sep 2025

## Orini Combined School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,524 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2023 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

## Statement of Variance

### Collaborative Connections

Empower and strengthen our community by building strong, reciprocal connections

### Empowering our People

Grow highly effective people who will contribute to an empowered community



### Personal Excellence

Empower and enrich learners to drive their own learning through a rich localised curriculum

### Growing our Place

Provide an attractive, well resourced and culturally responsive learning environment

Collaborative Connections promoting a culture of manaakitanga

- Strengthen mahi tahi connections with whānau
- Create and strengthen mahi tahi connections with iwi
- Create and strengthen mahi tahi connections with surrounding ECE centres
- Continue to strengthen mahi tahi connections between Kaohu Ako Schools



Accelerate learning for all students focussed on equity and excellence

Embed the OCS Localised Curriculum with a focus on drawing on the local environment and expertise

Build the whole child through a holistic approach to teaching and learning



Empowered learners who are achieving personal excellence and are equipped for life beyond OCS

Continue to develop the localised landscapes within our school that encourages learners to be curious and engaged

Continue to provide resources that enable future focussed learning



An Environment that encompasses who we are and enables learning

Embed our OCS culture to be one that actively promotes an efficacy for team work

Provide opportunities and pathways for leadership and self-leadership development



Empowered team members who are able to shape and drive our future

# Annual Plan 2023

Reading		Writing		Mathematics	
Students	Target	Students	Target	Students	Target
All students	85% working at or above	All students	85% working at or above	All students	85% working at or above
Maaori Student Achievement	80% achieving at or above	Year 7	85% working at or above	Maaori Student Achievement	85% working at or above
Year 2	85% working at or above	Whole School Boys Achievement	60% achieving at or above	Year 2	85% working at or above

## Collaborative Connections

Empower and strengthen our community by building strong, reciprocal connections

Goals	Actions	Progress	Next steps
Strengthen Mahi-Tahi connections with whaanau	Hold community events: - Welcome BBQ - Community Consultation - Try-athlon - Speeches - Cross Country - Athletics		Continue on with events. Continue to do a PMI after events to reflect and refine for 2024.
	Embed reciprocal communication between home and school - Learning Conversations twice a year - Beginning of the year email home from each class - Fortnightly school newsletters - Welcome email from Chrissy to new whaanau		All comms in place.
	Create connections through the Learning Support Parent Support Group		Chrissy to contact Stacey and get an update on how she is progressing with this.
	Set up in-class parent help		Not something that teachers have moved forward with.
	Investigate introducing electives again		Ask staff if this is still something that we are wanting to do

	Genius concept sharing days T2,3,4		Term 3 Day scheduled for 21st of September
	Genius Concept planning - teachers to focus on utilising community connections		Kaakano - Community Connections - Pukemokemoke.
	More teacher engagement with the PTA through attending meetings and identifying ways in which we can support. Plan for a teacher to be released for a portion of each meeting T2,3,4	Meetings have been moved to night time so no longer a possibility. Chantelle attends these + Laura attends when she is able.	Assess how we can better engage with the PTA for 2024. Releasing a teacher is not possible.
	Targeted communication in our school newsletter and on our school facebook page to bring our community on our journey		Continue on with communication strategy. Keep clear and consistent lines of communication.
Create and strengthen mahi tahi connections with iwi	Make connections with our iwi through utilising Charmaine Mason and the Kaahui Ako - Find our key connector		Set up a meeting with the New Principal and iwi leader begin to form a relationships
	Continue to build staff Te Ao Maaori knowledge through Professional Learning Sessions with Charmaine		Scheduled for Week 2, 6 +8 of Term 3
	Invite iwi members along to our school events		
	Begin each day with a karakia in our staff Mahi-Tahi daily huddles		
	From term 2 - introduce karakia to students and begin each day with this		
	Incorporate Maaori culture and te reo Maaori into our everyday teaching and learning to build confidence amongst staff and students		
	Investigate Kapa Haka tutors in the area		
Create and strengthen mahi tahi connections with surrounding ECE centres	Move Zeta to Kaakano and draw on her ECE knowledge to form connections with surrounding ECE centres		
	Set up initial visits with ECE centres and	Visited Great	Teacher



	play groups: Great Beginnings, Rainbows, Taupiri Educare and Huimai Playgroup	Beginnings	movement for 2024. Relationships will need to be established.
	Plan and host events at our school and invite the ECE centres along to attend	Invitation going out for 4.5 year olds to join the Kaakano Best Loved Bear morning tea	
	Set up termly visits or connections with each ECE centre		
	Stay in touch - regularly communicate with ECE centres	Good comms set up with Great Beginnings	Continue on with communications and invitations and ensure that relationships with the new NE teacher are established early in the year.
Continue to strengthen mahi tahi connections between Kaahui Ako Schools	Attend and host Kaahui Ako Leadership Hui	Chrissy appointed as KA Lead Principal	
	Attend all Kaahui Ako Professional Learning sessions		
	Work with the LSC to build consistency in LSC practice across schools		
	Continue Zeta's role as Within School Teacher - aligning this role with the Kaahui Ako strategic goals		New Principal to revisit this in 2024. Does the WSL role still serve its purpose? Is there a new focus?

<b><i>Personal Excellence</i></b> <b>Empower and enrich learners to drive their own learning through a rich localised curriculum</b>			
<i>Goals</i>	<i>Actions</i>	<i>Progress</i>	<i>Next steps</i>
Accelerate learning for all students focussed on equity and excellence	Build a strong student leadership programme that students aspire to	Gaining traction NYLD attended Growth Culture SL Course investigation underway for 2024	Funding secured. Zeta to lead this with Blair in 2024.
	Communicating with whaanau and students the changes to our		



	student leadership roles		
	Develop a student leadership programme which is focussed on nurturing and developing students leadership skills	Student Leaders did a fantastic job within our school but could use further development.	Programme rolling out in 2024.
	Break down literacy barriers through implementing Structured Literacy (see structured literacy implementation plan)		Continue to upskill staff and purchase resources to ensure consistency and sustainability for the future.
Embed the OCS localised curriculum with a focus on drawing on the local environment and expertise	Teachers to talk to learners before planning for the following term to build more student agency into learning programmes		Continue this momentum for 2024.
	Genius Concept planning to have a social action		
Build the whole child through a holistic approach to teaching and learning	Photo activity in term 1 - each students photo up on the wall in the staffroom, by the end of week 6 each student needs to have a fact about them that is not related to school		
	Foster an inclusive environment that reflects the learners. - Check in each term - Do our spaces reflect our learners?		
	Ensure opportunities for different styles of learning to ensure a personalised programme for each learner		
	Student leadership programme development through School Spirit Leaders		
	Investigate clubs and other extracurricular activities that can be offered to our learners		
	Begin partnership with Sport Waikato -What does Health and PE look	Survey done Results analysed and reported to the BOT	<ul style="list-style-type: none"> <li>- Appoint Blair as HPE Lead</li> <li>- Reinvigorate HPE</li> </ul>

	like within our kura? <ul style="list-style-type: none"> <li>- Investigation</li> <li>- Survey</li> <li>- Analysis of results</li> <li>- School plan developed and implemented</li> </ul>	Action plan for how to move forward developed.	programme <ul style="list-style-type: none"> <li>- Audit school events</li> </ul>
To raise student engagement in writing and lift student progress in writing through enhanced teacher knowledge and practices within in purposeful and meaningful contexts	Embark on a Writing Inquiry - <i>How can we lift student engagement, progress and achievement in writing through enhanced teacher knowledge and practice?</i>		Investigate a Structured Writing approach from Kaakno onwards.
	30 Minute Classroom observations to gather baseline data		
	Teacher Survey		
	Analyse results and map out a Professional Growth Plan		
	Implement PG Plan		

<b><i>Empowering our People</i></b> <b>Grow highly effective people who will contribute to an empowered community</b>			
<i>Goals</i>	<i>Actions</i>	<i>Progress</i>	<i>Next steps</i>
Embed our OCS culture to be on that actively promotes an efficacy for team work	Revisit our team charter and agreement on how we will work together. Keep this document alive by living this each and every day		Induct in new staff members.  Revisit this again to tweak/keep document alive.
	Many hands make light work approach implemented		
	Staff wellbeing focus: <ul style="list-style-type: none"> <li>- Termly catch ups/events</li> <li>- Staff shoutouts</li> <li>- Weekly "getting to know you" in term 1 huddles</li> </ul>		
Provide opportunities and pathways for leadership and	Shared leadership approach for school events		

self-leadership development	Staff to drive their own professional learning through seeking opportunities that support their Professional Growth Cycle		
	Unit allocations - change to proposal format based on passions and areas that the team want to develop and lead		

## *Growing our Place*

**Provide an attractive, well resourced and culturally responsive learning environment**

<i>Goals</i>	<i>Actions</i>	<i>Progress</i>	<i>Next steps</i>
Continue to develop the localised landscapes within our school that encourages learners to be curious and engaged	Investigate repainting the court area		Not a priority will revisit this
	Requote playground and proceed with this with an aim to have this installed in 2023 or early 2024	Lots of discussion around the best plan for the playground.	2024 - apply for Grants, confirm plan and begin constructions.
	Investigate options for the location of our new replacement classroom and toilet block to enable the bank area to be utilised for outdoor play	New classroom planned to be fully installed in Term 1, 2024.  BOT decided that the best place for it was back in the old position.	Term 1 - installation. BOT + acting Principal to manage the installation process with the MOE.
Continue to provide resources that enable future focussed learning	Upgrade technology throughout the school as per our technology plan	Technology upgraded as necessary.	New Principal to stocktake and work with iON on Technology purchasing plan.
	Purchase a range of structured literacy books to support the implementation of this	Zeta has purchased these and processed them. The BOT allocated more funds as it was an area of growth for our school.	Assess needs across the school and write a purchasing plan to ensure sustainability for the future.

<i>Reading</i>		<i>Writing</i>		<i>Mathematics</i>	
Students	Target	Students	Target	Students	Target
All students	85% working at or above	All students	85% working at or above	All students	85% working at or above

Māori Student Achievement	80% achieving at or above	Year 7	85% working at or above	Māori Student Achievement	85% working at or above
Year 2	85% working at or above	Whole School Boys Achievement	60% achieving at or above	Year 2	85% working at or above

## Our Targets - How did we go?

### Reading

#### Target progress: 85% of students achieving at or above expected curriculum levels

This target has not been achieved with 80% of students achieving at or above expected curriculum levels 62/78 Students. Several factors contributed to this outcome, including the diverse range of learning needs among our students, limited resources, and the ongoing effects of 'lost learning'. However, it's crucial to note that our progress has been commendable with the implementation of a structured literacy approach. We have witnessed notable improvements in student engagement and comprehension levels. While we may not have reached our target this time, we remain optimistic about the future. We are confident that our continued dedication to our structured literacy approach will yield positive results, and we anticipate a steady upward trajectory in student achievement in 2024.

#### Target progress: 85% of Year 2 Learners achieving at or above expected curriculum levels

This target has not been achieved, however, it is noteworthy that one student has moved from Below to At expected level within this cohort. Our current Year 2 cohort is currently our biggest concern in terms of achievement with 6/13 students achieving below expected curriculum levels. I do believe that unfortunately this cohort will continue to feel the impacts of the Covid19 Pandemic for years to come as they play catch up on missed foundational literacy skills. Additionally, personal challenges and differences in developmental readiness may have influenced the pace of progress of these learners. Moving forward, evaluating teaching methodologies, resource allocation, and the adequacy of targeted interventions can provide valuable insights into refining our approach to address the specific needs of the Year 2 cohort, ultimately fostering a more conducive environment for accelerated reading development.

#### Target progress: 80% Māori Learners achieving at or above expected curriculum level

This target has not been achieved with 50% of Māori students achieving at or above in reading. Further analysis of this data highlighted the following: attendance issues and dyslexic tendencies. We have seen positive progress with these students utilising Structured Literacy and we expect that with intervention programmes continuing in 2024 we will continue to see foundational literacy skill gaps being filled.

### Overall Trends:

- There is a progression from "Well Below" and "Below" categories in the earlier years to higher levels, particularly "At" and "Above," in the later years.
- The majority of students are classified as "At" in Year 8, indicating a positive trend in reading proficiency.

### Writing

#### Target progress: 85% of students achieving at or above expected curriculum levels

This target has not been achieved with 71% of students achieving at or above expected levels (55/78 students). However, we have seen a shift from our 2022 Data. We did see a small shift from 2022-2023 and we hope to see this continue.

#### Target progress: Year 7 85% of students achieving at or above expected curriculum levels

Target not met - 8/12 Students achieving at or above expected curriculum level (67%). While we have not seen any students move from below into at in this cohort their progress has been positive.

#### Target progress: Whole School boys 60% achieving at or above

Target Met - 27/44 (61%) Students achieving at or above expected curriculum level (67%).

### Overall Trends:

- The majority of students across all years are classified as "At" in writing, with some variation.

- The number of students classified as "Well Below" and "Below" is generally lower compared to those at or above the expected level.
- Year 8 has the highest count of students classified as "At" in writing.

### **Mathematics**

**Target progress: Maaori Student Achievement 85% of students achieving at or above expected curriculum levels**

Target not met 50% achieving at or above expected levels. This aligns with the data across reading and writing.

**Target progress: Year 2 85% of students achieving at or above expected curriculum levels**

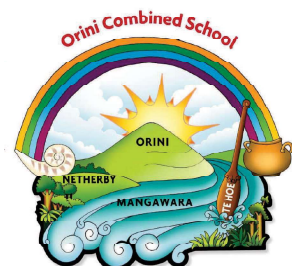
Target not met 67% achieving at or above expected levels.

### **Overall Trends:**

- The majority of students across all years are classified as "At" in numeracy, with some variation.
- The number of students classified as "Well Below" and "Below" is generally lower compared to those at or above the expected level.
- Year 4 has the highest count of students classified as "At" in numeracy.

### **Next steps:**

- Implement a comprehensive literacy and mathematics intervention program tailored to address individual student needs, including targeted support for struggling learners and enrichment opportunities for advanced students. This will be achieved through releasing the Deputy Principal from having a fixed classroom for term 1.
- Enhance professional development opportunities for teachers focused on evidence-based instructional strategies in literacy and mathematics instruction, ensuring they have the necessary tools and skills to effectively support student learning. This will be achieved through continuing professional learning in Structured Literacy and extending this to include a systematic approach to writing.
- Continue weekly priority student check ins to ensure data-driven decision-making processes to regularly monitor student progress, identify areas of growth, and adjust instructional practices accordingly, ensuring interventions are timely and responsive to student needs.
- Foster a culture of high expectations for student achievement in literacy and mathematics, promoting a growth mindset and providing ongoing encouragement and support to empower students to reach their full potential in these critical areas.
- Conduct a timetable audit to ensure that our school is reaching the Government targets of 1 hour of math, reading and writing
- Delve into Te Mataiaho and unpack how we can best implement the refreshed curriculum



# 2023 End of Year Data Report

Orini Combined School Expected Levels of Achievement							
After 1 Year of School	After 2 Years of School	After 3 Years of School	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8
New Zealand Curriculum Level							
Within level 1	At Level 1	Towards Level 2	At Level 2	Towards Level 3	At Level 3	Towards Level 4	At Level 4
PM Reading Level/Probe Reading Age							
Green L 12-14	Turquoise L 17-18	PM L 21- 24 Or PROBE 7.5-8.5 years	8.5-9.5 years	9.5-11 years	10.5-12 years	11.5-13 years	12.5-14
Math Strategy Level Observation Assessment/PAT assessment							
Stage 2-3 Counting from one	Stage 4 Advanced Counting	Early Stage 5 Early Additive	Stage 5 Early Additive	Early Stage 6 Advanced Additive or Stanine 4 +	Stage 6 Advanced Additive or Stanine 4 +	Early Stage 7 Advanced Multiplicative or Stanine 4 +	Stage 7 Advanced Multiplicative or Stanine 4 +

To ensure consistency we used our expected levels of achievement framework. This is paramount for robust data collection as it serves as a benchmark against which actual performance can be measured, offering a clear framework to assess individual and collective progress.

Reading		Writing		Mathematics	
Students	Target	Students	Target	Students	Target
All students	85% working at or above	All students	85% working at or above	All students	85% working at or above
Maaori Student Achievement	80% achieving at or above	Year 7	85% working at or above	Maaori Student Achievement	85% working at or above
Year 2	85% working at or above	Whole School Boys Achievement	60% achieving at or above	Year 2	85% working at or above

## Data over time

2021-2023 EOY Whole School Data Over Time - Achievement At or Above Expected Curriculum Levels			
Area of learning	2021	2022	2023
Reading	68.6%	82.4%	80%
Writing	68%	68.1%	71%
Mathematics	77.1%	81.3%	81%

### Reading:

- In 2021, 68.6% of students achieved at or above the expected curriculum level in reading.
- This percentage increased to 82.4% in 2022, representing a significant improvement.
- In 2023, the percentage slightly decreased to 80%.

### Writing:

- In 2021, 68% of students achieved at or above the expected curriculum level in writing.
- The percentage remained relatively stable in 2022 at 68.1%.
- There was a slight improvement in 2023, with 71% of students achieving at or above the expected level in writing.

### Mathematics:

- In 2021, 77.1% of students achieved at or above the expected curriculum level in mathematics.
- This percentage increased to 81.3% in 2022, indicating improvement.
- In 2023, the percentage remained high at 81%.

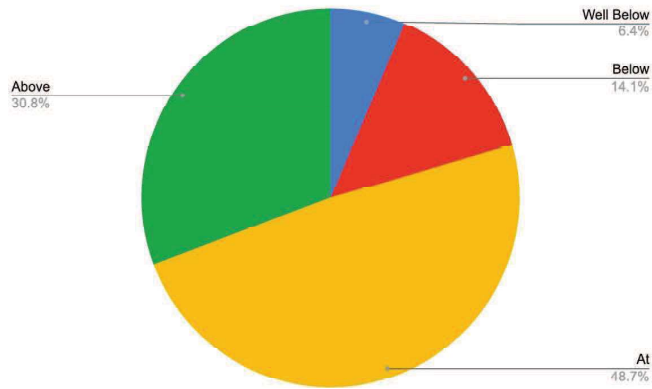
### Key observations:

- Reading saw a significant improvement from 2021 to 2022 but a slight decrease in 2023.
- Writing remained relatively stable, with a small increase in 2023.
- Mathematics consistently improved, reaching 81% in 2023.

### Overall Trends:

- The data suggests positive trends in reading and mathematics performance.
- Writing performance remained relatively stable with a small improvement.

## Reading



### Target progress: 85% of students achieving at or above expected curriculum levels

This target has not been achieved with 80% of students achieving at or above expected curriculum levels 62/78 Students.

#### Key observations:

##### Well Below:

- Year 2: 4 students are classified as "Well Below."
- Year 4: 1 student is classified as "Well Below."

##### Below:

- Year 2: 2 students are classified as "Below."
- Year 3: 1 student is classified as "Below."
- Year 4: 1 student is classified as "Below."
- Year 5: 2 students are classified as "Below."
- Year 6: 1 student is classified as "Below."
- Year 7: 3 students are classified as "Below."
- Year 8: 1 student is classified as "Below."

##### At:

- There is a general increase in the number of students classified as "At" across the years, reaching the highest count in Year 8.

##### Above:

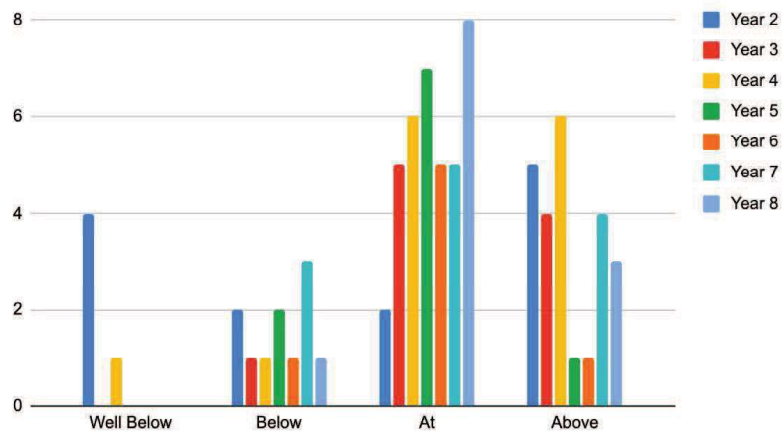
- There is variation in the number of students classified as "Above" across the years.

#### Overall Trends:

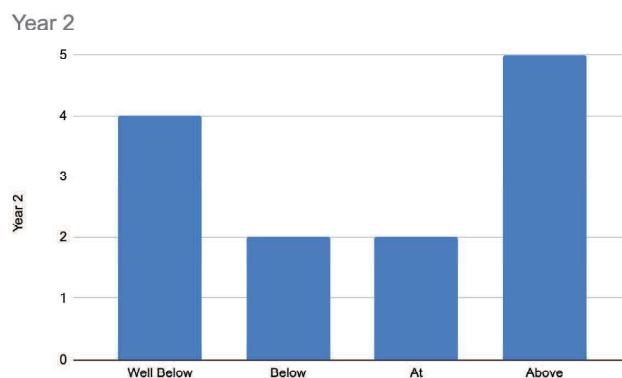


- There is a progression from "Well Below" and "Below" categories in the earlier years to higher levels, particularly "At" and "Above," in the later years.
- The majority of students are classified as "At" in Year 8, indicating a positive trend in reading proficiency.

Year Level Achievement



Target progress: 85% of Year 2 Learners achieving at or above expected curriculum levels



This target has not been achieved, however, it is noteworthy that one student has moved from Below to At expected level within this cohort. Our current Year 2 cohort is currently our biggest concern in terms of achievement with 6/13 students achieving below expected curriculum levels. I do believe that unfortunately this cohort will continue to feel the impacts of the Covid19 Pandemic for years to come as they play catch up on missed foundational literacy skills. Additionally, personal challenges and differences in developmental readiness may have influenced the pace of progress of these learners. Moving forward, evaluating teaching methodologies, resource allocation, and the adequacy of targeted interventions can provide valuable insights into refining our approach to address the specific needs of the Year 2 cohort, ultimately fostering a more conducive environment for accelerated reading development.

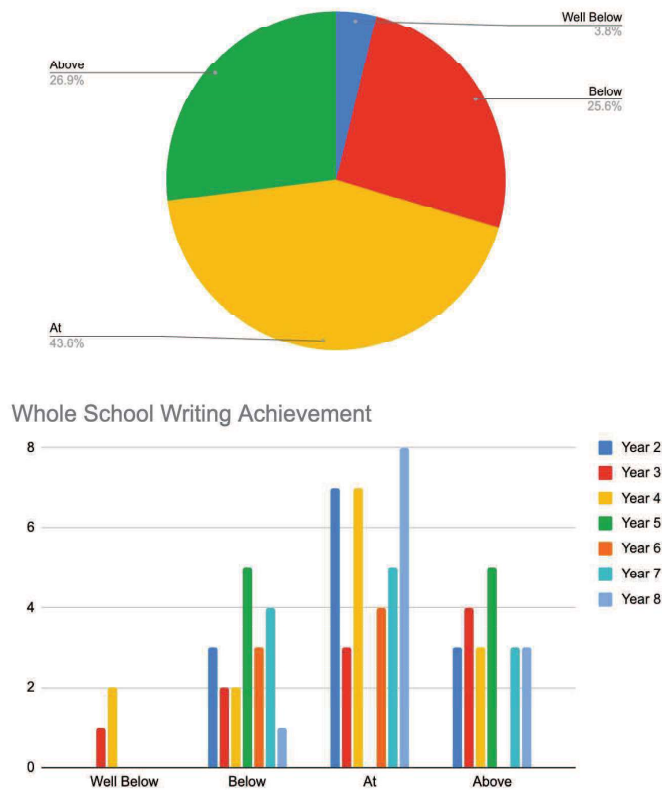
### Target progress: 80% Maaori Learners achieving at or above expected curriculum level

This target has not been achieved with 50% of Maaori students achieving at or above in reading. Further analysis of this data highlighted the following: attendance issues and dyslexic tendencies. We have seen positive progress with these students utilising Structured Literacy and I expect that with intervention programmes continuing in 2024 we will continue to see foundational literacy skill gaps being filled.

## Writing

### Target progress: 85% of students achieving at or above expected curriculum levels

This target has not been achieved with 71% of students achieving at or above expected levels (55/78 students). However, we have seen a shift from our 2022 Data.



#### Key observations:

##### Well Below:

- Year 4: 2 students are classified as "Well Below."
- Year 3: 1 student is classified as "Well Below."

##### Below:

- Year 8: 1 student is classified as "Below."
- Year 7: 4 students are classified as "Below."
- Year 6: 3 students are classified as "Below."
- Year 5: 5 students are classified as "Below."

- Year 4: 2 students are classified as "Below."
- Year 3: 2 students are classified as "Below."
- Year 2: 3 students are classified as "Below."

At:

- There is a range of students classified as "At" across all grade levels, with the highest count in Year 8.

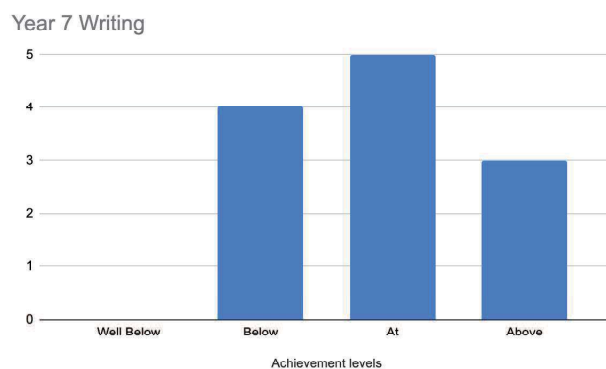
Above:

- There is variation in the number of students classified as "Above" across the years.

Overall Trends:

- The majority of students across all years are classified as "At" in writing, with some variation.
- The number of students classified as "Well Below" and "Below" is generally lower compared to those at or above the expected level.
- Year 8 has the highest count of students classified as "At" in writing.

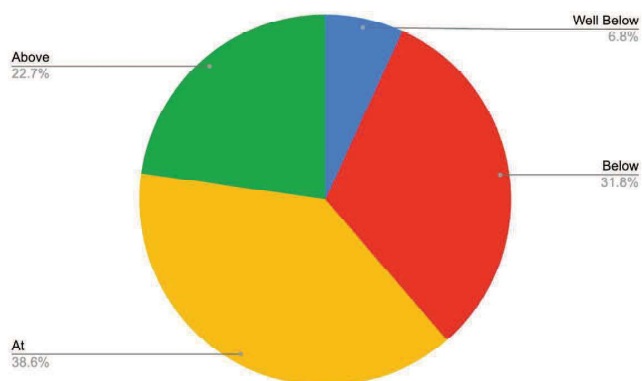
**Target progress: Year 7 85% of students achieving at or above expected curriculum levels**



Target not met - 8/12 Students achieving at or above expected curriculum level (67%). While we have not seen any students move from below into at in this cohort their progress has been positive.

**Target progress: Whole School boys 60% achieving at or above**

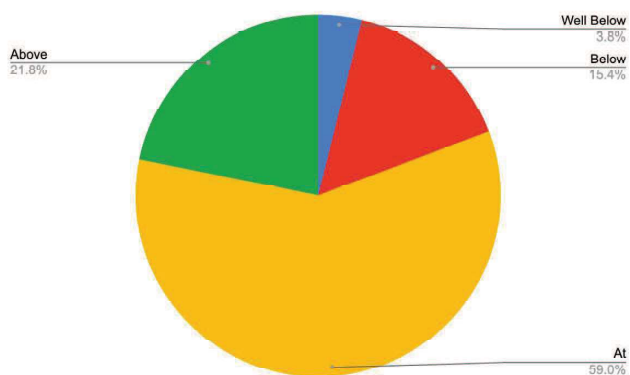
Target Met -27/44 (61%) Students achieving at or above expected curriculum level (67%).



## Mathematics

**Target progress: 85% of students achieving at or above expected curriculum levels**

Target not met 81% achieving at or above expected levels.



Key observations:

Well Below:

- Year 5: 1 student is classified as "Well Below."
- Year 4: 2 students are classified as "Well Below."

Below:

- Year 8: 1 student is classified as "Below."
- Year 7: 3 students are classified as "Below."
- Year 5: 2 students are classified as "Below."
- Year 3: 1 student is classified as "Below."
- Year 2: 5 students are classified as "Below."

At:

- There is a range of students classified as "At" across all year levels, with the highest count in Year 4.

Above:

- There is variation in the number of students classified as "Above" across the years.

#### Overall Trends:

- The majority of students across all years are classified as "At" in numeracy, with some variation.
- The number of students classified as "Well Below" and "Below" is generally lower compared to those at or above the expected level.
- Year 4 has the highest count of students classified as "At" in numeracy.

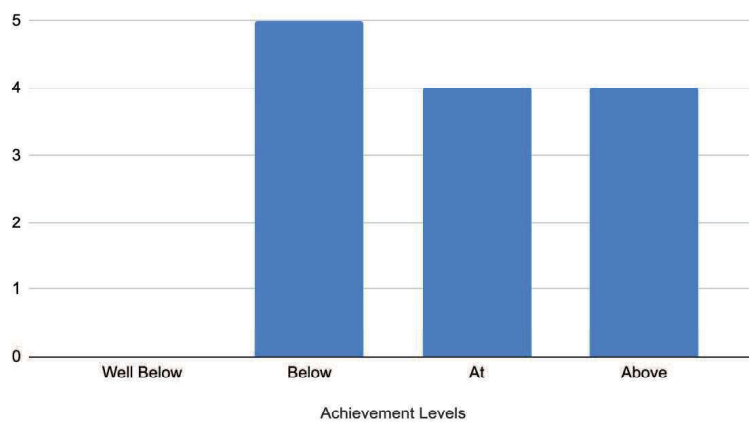
#### Target progress: Maaori Student Achievement 85% of students achieving at or above expected curriculum levels

Target not met 50% achieving at or above expected levels. This aligns with the data across reading and writing.

#### Target progress: Year 2 85% of students achieving at or above expected curriculum levels

Target not met 67% achieving at or above expected levels.

##### Year 2 Mathematics Achievement



#### Maori Data

Our Maaori data has stayed consistent throughout this year, however, our aspirations were to see an improvement within this ethnic group. However, this is not surprising - we have sought RTLB intervention for three of these students to receive in class support and one was successfully picked up and will receive inclass support for 2024 at 5 hours per week.



### Giving effect to Te Tiriti o Waitangi

Orini Combined School is dedicated to honoring the principles of the Treaty of Waitangi by integrating its values into all aspects of its educational practices. This commitment is manifested through the inclusion of Māori perspectives, language, and culture in the curriculum, ensuring that all students gain a deep understanding and appreciation of New Zealand's indigenous heritage. Throughout 2023, the school has actively engaged with local iwi and Māori community members as much as possible through the Kaahui Ako to ensure that their voices are heard and respected in decision-making processes. Orini Combined School also prioritises equity and inclusivity, striving to create an environment where all students feel valued and empowered to succeed, regardless of their cultural background. By fostering meaningful partnerships and promoting biculturalism, the school endeavors to give effect to the Treaty of Waitangi and uphold its principles of partnership, participation, and protection.

Below is what we aimed to accomplish within the 2023 school year through our Annual Plan:

Create and strengthen mahi tahi connections with iwi	Make connections with our iwi through <u>utilising</u> Charmaine Mason and the Kaahui Ako - Find our key connector		Set up a meeting with the New Principal and iwi leader begin to form a relationships
	Continue to build staff Te Ao Maaori knowledge through Professional Learning Sessions with Charmaine		Scheduled for Week 2, 6 +8 of Term 3
	Invite iwi members along to our school events		
	Begin each day with a karakia in our staff Mahi-Tahi daily huddles		
	From term 2 - introduce karakia to students and begin each day with this		
	Incorporate Maaori culture and te reo Maaori into our everyday teaching and learning to build confidence amongst staff and students		
	Investigate Kapa Haka tutors in the area		