

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ORINI COMBINED SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Orini Combined School (the School). The Auditor-General has appointed me, Marilyn Castillo, using the staff and resources of Owen McLeod & Co Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 27 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on Statement of Responsibility, Members of the Board schedule, Kiwisport note, statement of Compliance with Employment Policy, Statement of variance, Report on how the school has given effect to Te Tiriti o Waitangi, cover page and index page, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.



Marilyn Castillo
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

ORINI COMBINED SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
-------------	------------------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
	Independent Auditor's Report

Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the School has given effect to Te Tiriti o Waitangi

ORINI COMBINED SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Andrew John Bellamy
Full Name of Presiding Member

Annette Carol Howard
Full Name of Principal

a Bell
Signature of Presiding Member

Howard
Signature of Principal

22 - May - 2025
Date:

26/05/2025
Date:

Orini Combined School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,067,778	950,923	1,114,570
Locally Raised Funds	3	90,475	72,700	132,962
Interest		10,510	3,500	8,706
Total Revenue		1,168,763	1,027,123	1,256,238
Expense				
Locally Raised Funds	3	29,908	12,150	114,596
Learning Resources	4	751,446	713,767	820,570
Administration	5	101,662	83,872	90,280
Interest		727	1,500	908
Property	6	260,699	201,815	219,788
Total Expense		1,144,442	1,013,104	1,246,142
Net Surplus / (Deficit) for the year		24,321	14,019	10,096
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		24,321	14,019	10,096

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		334,283	311,888	314,185
Total comprehensive revenue and expense for the year		24,321	14,019	10,096
Contribution - Furniture and Equipment Grant		-	-	10,002
Equity at 31 December		358,604	325,907	334,283
Accumulated comprehensive revenue and expense		358,604	325,907	334,283
Equity at 31 December		358,604	325,907	334,283

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 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	67,483	50,732	105,340
Accounts Receivable	8	60,637	77,862	75,850
GST Receivable		1,952	-	4,496
Prepayments		2,722	1,474	5,763
Inventories	9	10,158	8,452	7,626
Investments	10	114,061	-	107,392
Funds Receivable for Capital Works Projects	16	34,281	-	-
		291,294	138,520	306,467
Current Liabilities				
GST Payable		-	3,831	-
Accounts Payable	12	107,852	57,350	58,483
Revenue Received in Advance	13	-	-	1,372
Provision for Cyclical Maintenance	14	87,681	(528)	83,028
Finance Lease Liability	15	4,047	6,917	4,460
		199,580	67,570	147,343
Working Capital Surplus/(Deficit)		91,714	70,950	159,124
Non-current Assets				
Property, Plant and Equipment	11	274,019	260,612	176,354
		274,019	260,612	176,354
Non-current Liabilities				
Finance Lease Liability	15	7,129	5,655	1,195
		7,129	5,655	1,195
Net Assets		358,604	325,907	334,283
Equity		358,604	325,907	334,283

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		345,481	291,017	323,740
Locally Raised Funds		84,102	72,700	150,891
Goods and Services Tax (net)		2,544	-	(8,327)
Payments to Employees		(217,594)	(179,639)	(183,279)
Payments to Suppliers		(120,637)	(88,124)	(233,897)
Interest Paid		(727)	(1,500)	(908)
Interest Received		10,601	3,500	8,095
Net cash from/(to) Operating Activities		103,770	97,954	56,315
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(132,086)	(130,000)	(38,728)
Purchase of Investments		(6,669)	-	(4,690)
Net cash from/(to) Investing Activities		(138,755)	(130,000)	(43,418)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	10,002
Finance Lease Payments		(4,284)	(5,250)	(5,587)
Funds Administered on Behalf of Other Parties		1,412	-	-
Net cash from/(to) Financing Activities		(2,872)	(5,250)	4,415
Net increase/(decrease) in cash and cash equivalents		(37,857)	(37,296)	17,312
Cash and cash equivalents at the beginning of the year	7	105,340	88,028	88,028
Cash and cash equivalents at the end of the year	7	67,483	50,732	105,340

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, 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 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. 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 15. Future operating lease commitments are disclosed in note 21b.

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 School's 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	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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 surplus or deficit.

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to 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.

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

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

s) Financial Instruments

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

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

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

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	325,022	292,642	330,427
Teachers' Salaries Grants	548,708	526,215	633,716
Use of Land and Buildings Grants	194,048	132,066	150,427
	<u>1,067,778</u>	<u>950,923</u>	<u>1,114,570</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	47,810	45,000	4,354
Fees for Extra Curricular Activities	14,247	2,450	90,224
Trading	4,738	5,250	7,293
Fundraising and Community Grants	18,396	20,000	31,091
Other Revenue	4,274	-	-
After School Care	1,010	-	-
	<u>90,475</u>	<u>72,700</u>	<u>132,962</u>
Expense			
Extra Curricular Activities Costs	20,536	6,900	95,779
Trading	6,706	5,250	11,878
Fundraising and Community Grant Costs	91	-	6,939
After School Care	2,575	-	-
	<u>29,908</u>	<u>12,150</u>	<u>114,596</u>
Surplus for the year Locally Raised Funds	<u>60,567</u>	<u>60,550</u>	<u>18,366</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	13,065	17,750	33,314
Employee Benefits - Salaries	684,326	636,267	731,876
Staff Development	6,391	13,500	12,623
Depreciation	46,336	45,000	41,736
Other Learning Resources	1,328	1,250	1,021
	<u>751,446</u>	<u>713,767</u>	<u>820,570</u>

During the year ended 31 December 2024, the principal travelled to Canada at a cost of \$8,489 to attend ULead Conference for professional development. The cost was funded from Principal's Wellbeing/Leadership funding from Ministry of Education.

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	5,510	4,500	4,413
Board Fees and Expenses	11,070	14,940	7,782
Operating Leases	-	-	272
Legal Fees	-	-	3,961
Other Administration Expenses	19,759	20,150	26,055
Employee Benefits - Salaries	57,469	37,532	40,021
Insurance	1,134	-	1,356
Service Providers, Contractors and Consultancy	6,720	6,750	6,420
	<u>101,662</u>	<u>83,872</u>	<u>90,280</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	4,653	7,494	13,086
Heat, Light and Water	12,135	9,700	10,024
Repairs and Maintenance	10,517	13,500	15,606
Use of Land and Buildings	194,048	132,066	150,427
Employee Benefits - Salaries	32,067	32,055	23,899
Other Property Expenses	7,279	7,000	6,746
	<u>260,699</u>	<u>201,815</u>	<u>219,788</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	67,483	50,732	105,340
Cash and cash equivalents for Statement of Cash Flows	<u>67,483</u>	<u>50,732</u>	<u>105,340</u>

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

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	6,373	17,929	-
Receivables from the Ministry of Education	985	-	1,490
Interest Receivable	1,425	905	1,516
Banking Staffing Underuse	-	11,484	23,403
Teacher Salaries Grant Receivable	51,854	47,544	49,441
	<u>60,637</u>	<u>77,862</u>	<u>75,850</u>
Receivables from Exchange Transactions	7,798	18,834	1,516
Receivables from Non-Exchange Transactions	52,839	59,028	74,334
	<u>60,637</u>	<u>77,862</u>	<u>75,850</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Uniforms	10,158	8,452	7,626
	<u>10,158</u>	<u>8,452</u>	<u>7,626</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	114,061	-	107,392
Total Investments	<u>114,061</u>	<u>-</u>	<u>107,392</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	37,198	-	-	-	(2,045)	35,153
Furniture and Equipment	113,688	132,087	-	-	(31,327)	214,448
Information and Communication Technology	15,432	-	-	-	(6,916)	8,516
Leased Assets	5,208	11,914	-	-	(5,444)	11,678
Library Resources	4,828	-	-	-	(604)	4,224
	<u>176,354</u>	<u>144,001</u>	<u>-</u>	<u>-</u>	<u>(46,336)</u>	<u>274,019</u>

The net carrying value of equipment held under a finance lease is \$11,678 (2023: \$5,208)

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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	81,792	(46,639)	35,153	81,792	(44,594)	37,198
Furniture and Equipment	520,487	(306,039)	214,448	388,401	(274,713)	113,688
Information and Communication Technology	65,167	(56,651)	8,516	65,167	(49,735)	15,432
Leased Assets	38,924	(27,246)	11,678	27,010	(21,802)	5,208
Library Resources	43,068	(38,844)	4,224	43,068	(38,240)	4,828
	<u>749,438</u>	<u>(475,419)</u>	<u>274,019</u>	<u>605,438</u>	<u>(429,084)</u>	<u>176,354</u>

12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	39,188	4,017	2,938
Accruals	9,154	4,285	4,413
Banking Staffing Overuse	4,834	-	-
Employee Entitlements - Salaries	51,854	47,544	49,441
Employee Entitlements - Leave Accrual	2,822	1,504	1,691
	<u>107,852</u>	<u>57,350</u>	<u>58,483</u>
Payables for Exchange Transactions	107,852	57,350	58,483
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>107,852</u>	<u>57,350</u>	<u>58,483</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	1,372
	-	-	1,372

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	83,028	(8,022)	69,942
Increase to the Provision During the Year	6,489	7,494	13,086
Use of the Provision During the Year	-	-	-
Other Adjustments	(1,836)	-	-
Provision at the End of the Year	87,681	(528)	83,028
Cyclical Maintenance - Current	87,681	(528)	83,028
Cyclical Maintenance - Non current	-	-	-
	87,681	(528)	83,028

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	4,857	6,917	4,736
Later than One Year and no Later than Five Years	8,056	5,655	1,242
Future Finance Charges	(1,737)	-	(323)
	11,176	12,572	5,655
Represented by			
Finance lease liability - Current	4,047	6,917	4,460
Finance lease liability - Non current	7,129	5,655	1,195
	11,176	12,572	5,655

16. Funds Held for Capital Works Projects

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

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Cladding remediation		251340	-	-	(7,044)	-	(7,044)
New Classroom		239956	-	721,425	(748,662)	-	(27,237)
Totals			-	721,425	(755,706)	-	(34,281)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-
(34,281)

	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

-
-

17. 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.

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,645	3,315
<i>Leadership Team</i>		
Remuneration	218,514	260,631
Full-time equivalent members	2.04	2.00
Total key management personnel remuneration	<u>222,159</u>	<u>263,946</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 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90 - 100	-
Benefits and Other Emoluments	2 - 3	-
Termination Benefits	-	-

Principal 2

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	130 - 140
Benefits and Other Emoluments	-	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
120 - 130	1.00	1.00
	<u>1.00</u>	<u>1.00</u>

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

19. 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:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$12,381 (2023: \$0) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Cladding remediation	12,381
Total	12,381

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

22. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	67,483	50,732	105,340
Receivables	60,637	77,862	75,850
Investments - Term Deposits	114,061	-	107,392
Total financial assets measured at amortised cost	242,181	128,594	288,582

Financial liabilities measured at amortised cost

Payables	107,852	57,350	58,483
Finance Leases	11,176	12,572	5,655
Total financial liabilities measured at amortised cost	119,028	69,922	64,138

23. Events After Balance Date

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

24. 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
Annette Howard	Principal	ex Officio	
Zeta Beer	Acting Principal	Appointed	Apr 2024
Dana Hammonds	Parent Representative	Elected	Sep 2025
Andrew Bellamy	Parent Representative	Elected	Sep 2025
Fraser Catley	Parent Representative	Elected	Dec 2024
Lana Cameron	Parent Representative	Elected	Sep 2025
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 2024, the school received total Kiwisport funding of \$1,320 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 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.

Statement of Variance

Orini Combined School

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 whaanau

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 Kaahui 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 2024

Reading		Writing		Mathematics	
Students	Target	Students	Target	Students	Target
All students	82% working at or above	All students	75% working at or above	All students	85% working at or above
Target students Schoolwide Structured Literacy Intervention	50% achieving at or above (10 Students 5 to move)	Year 6	75% working at or above	Year 8	82% working at or above
Year 3	70% working at or above 3 to move	Year 8	82% working at or above	Year 3	70% working at or above

Completed	Working On	Not Achieved/Relevant
-----------	------------	-----------------------

Collaborative Connections

Empower and strengthen our community by building strong, reciprocal connections

Goals	Actions	Progress	Next steps
Principal Appointment	-Engage consultant -Community, staff + student consultation -Run appointments process		
Strengthen Mahi-Tahi connections with whaanau	Hold community events: - Welcome BBQ - Community Consultation - Try-athlon - Speeches - Cross Country - Athletics		Continue to grow this area building more opportunities for 2025
Welcome new staff term 1	Organise a welcome ceremony for new staff - Blair + Sarah		
Welcome new Principal term 2	Organise a welcome ceremony for the new Principal		
Strengthen voice in EWCS	Appoint Health and PE lead who will attend all EWCS meetings	Blair appointed and Annette new principal also appointed. Both attend. Blair/Annette PLD in H&S for EOTC	Continue to grow and develop our health and safety procedures for EOTC. Store in centralised shared drive.

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	We have transitioned to a different Kaahui Ako closer to school and with other local schools in our area- Morrinsville Kaahui Ako.	Grow our connection with our new Kaahui Ako over 2025 and going forward
	Invite iwi member along to our school events	During the opening of our new classroom we invited local Kaumatua from Huntly Kaahui Ako to bless our building.	Begin to build connections with the kaumatua and iwi linked to Morrinsville Kaahui Ako. Look into possibility of local Marae connections and visit
	Begin each day with karakia in our staff mahi-tahi daily huddles	This was done for terms 1 & 2. We no longer have daily huddles.	Ensure that each staff and board meeting is begun and closed with a karakia.
	From term 2 introduce karakia to students and begin each day with this.	This was done in some classes but not all.	Have a standard expectation that every class will start the day with a Karakia. Support staff as needed and all do the same one. Plan to change karakia throughout the year.
	Investigate Kapa Haka Tutors in the area	Application put in through Sport Waikato for a kapa haka tutor and funding. Waiting for a reply.	Continue a process towards securing a kapa haka tutor. We have heard back from Sport Waikato and they have partially funded our application. We are looking to meet with them early Term 2.
	Incorporate te ao Maaori across the school within teaching, learning and school culture.	Certain classes are good at having this as part of their everyday programme.	Need consistency across the school in this area, a plan, a process of implementation, expectation and support.

Create and strengthen mahi tahi connections with surrounding ECE centres	Zeta to contact ECE centres at the beginning of the 2024		
	Set up initial visits with ECE centres and play groups: Great Beginnings, Rainbows, Taupiri Educare and Huimai Playgroup	Shonny and Annette did a lot of work in this space in Term 3-4	Continue to build on our connections. Invite ECE's in to visit at our Kura too.
	Plan and host events at our school and invite the ECE centres along to attend	We did this through Shonny's discovery club inviting pre enrolled or potential families to spend the morning in the room.	Plan to invite ECE to different events eg, Ag day,
	Set up termly visits or connections with each ECE centre		
	Stay in touch - regularly communicate with ECE centres		
Continue to strengthen mahi tahi connections between Kaahui Ako Schools	Attend and host Kaahui Ako Leadership Hui		
	Attend all Kaahui Ako Professional Learning sessions		
	Continue Zeta's role as Within School Teacher - aligning this role with the Kaahui Ako strategic goals		

Personal Excellence

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

Goals	Actions	Progress	Next steps
Accelerate learning for all students focussed on equity and excellence	PLD Hours Secured Growth Culture Student Leadership Programme		
	Zeta to be released to run acceleration + remedial groups for numeracy and literacy		
	Acceleration groups established by week 3 term 1		This is a goal for 2025 to put systems in place with tacking and setting up actions around this.
	Remedial groups established by week 3 term 1		Need goals around what we are doing in these remedial groups better for 2025

Te Maataiaho Curriculum refresh plan	Unpacking Mathematics Curriculum Term 1		
	Staff Professional Learning (in house)		
	Collaboratively develop an implementation plan		
	New Principal to work with Zeta to establish a plan for other curriculum areas and assessment points	Implemented BSLA years 0-3	Implement Maths No Problem across the school in 2025. PLD with this. PLD with Math Curriculum in 2025. Implement the CODE in Years 4-8 - PLD with this.
	Investigate reporting to align with Te Mataiaho	Changed our formal reports to community.	Ongoing for 2025 as this is still rolling out from the government. PAT's for Math. Eastle for literacy. Code and BSLA structured literacy MNP for Math across the school.
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	Not done	Discuss with Staff to whether we want to do this going forward.
	Organise and attend sports camp		
	HPE curriculum refresh	Blair and Annette have made a good start on this.	Finalise HPE curriculum refresh with Blair/staff
	Arts Blast Friday introduced 5 week modules in each area of the arts		
	Enviroschools programme introduced		
	CRT annualized across the year to allow a consistent approach to the Enviroschools programme Zeta to lead this	No longer relevant	
	Engage in work around Restorative Practice as part of PB4L Tier 2	This is not a relevant goal as we needed to consolidate Tier 1 with so	Continue to consolidate tier 1 and get a new set analysis done.

		many new staff	
--	--	----------------	--

<div> <div>Empowering our People</div> <div>Grow highly effective people who will contribute to an empowered community</div> </div>			
Goals	Actions	Progress	Next steps
Embed our OCS culture to be on that actively promotes an efficacy for team work	With new staff members on board it is timely to revisit our team charter and agreement on how we will work together. Make any tweaks to this document with input from new and existing team members.		Need to look at this for 2025. Find prior agreements and see if this is relevant and co-construct together.
	Continue the ‘many hands make light work’ culture. In term 1 staff select events that they want to coordinate for the year.		
	Staff wellbeing focus: <ul style="list-style-type: none"> - Termly catch ups/events - Staff shout outs - Weekly “getting to know you” in term 1 huddles 		Continue to grow this area. Start the year with a staff bonding activity before the school year begins. Look at introducing a wellbeing committee.
Provide opportunities and pathways for leadership and self-leadership development	Appoint a Health and PE leader		
	Passion Proposals	No longer relevant	
	Staff to drive their own professional learning through seeking opportunities that support their Professional Growth Cycle		Develop this further in 2025 and have a more formalised process that supports a professional growth cycle. Link to years PLD around Literacy and Math also an option for personal goal
	Blair to work with Growth Culture to develop student leadership programme		Grow student leadership to reflect more student voice and leadership rather than just doing jobs. Build a leadership

			structure that centres around 8 areas, 4x house, learning, enviro, values, sport. Build leaders, leadership and teams around this.
--	--	--	--

<div>Growing our Place</div> <div>Provide an attractive, well resourced and culturally responsive learning environment</div>			
Goals	Actions	Progress	Next steps
Continue to develop the localised landscapes within our school that encourages learners to be curious and engaged	Design and establish interactive learning spaces within the classrooms. <ul style="list-style-type: none"> Equip these spaces with resources that stimulate curiosity, such as hands-on experiments, interactive displays, and multimedia tools. Regularly update and rotate the content in these spaces to keep learners curious and eager to explore. 	Happening in some spaces with discovery areas. Need to discuss as staff to whether we see this as a necessary goal for 2025 with a lot of new changes to be implemented.	
	Upgrade technology in Puaawai and Tiwai as per technology upgrade plan	All done and added some other devices too such as UE booms and apple TV, TV in Maahuri, and each class has an ipad or ipads.	
Continue to provide resources that enable future focussed learning	Upgrade furniture in Puaawai		
	Grow HPE resources		Need to look at this for 2025 and see what is needed. Organise a budget so that this can be possible.

2024 Analysis of Variance

<u>School Name:</u>	Orini Combined School	<u>School Number:</u>	1896																
<u>Strategic Aim:</u>	<i>Strategic goals:</i> <i>-Empower learners who are achieving personal excellence and are equipped for life beyond OCS.</i> <i>-Empower team members to shape and drive our future.</i>																		
<u>Annual Aim:</u>	Priority Areas for Improving Student Achievement <ul style="list-style-type: none"> Goal 1: Ensure effective teaching in all classes to raise student achievement in Writing, Reading Math. Goal 2: Put measures in place to raise student attendance for those students with irregular, moderate and chronic absence. 																		
<u>Target:</u>	<p><u>Reading Target for 2024</u> <u>Target for improving student achievement</u></p> <p>Our overarching target is to move 82% of all children students to at or above in Reading. Year target students, 50% to achieve at or above. Year 3 students, 70% of target learners to at or above, move 3 students.</p> <p><u>Reading- Term Four Report</u></p> <table border="1"> <thead> <tr> <th>All Students</th><th>2024</th><th>2023</th><th>2022</th></tr> </thead> <tbody> <tr> <td>At or Above</td><td>66%</td><td>75%</td><td>44%</td></tr> <tr> <td>Below</td><td>28%</td><td>24%</td><td>42%</td></tr> <tr> <td>Well Below</td><td>6%</td><td>1%</td><td>14%</td></tr> </tbody> </table> <p>Our overall student target was not achieved. There was a significant increase in data achievement from 2022 - 2023 and to continue with such speed of growth would be an ambitious expectation and doesn't counter for embedded consolidation for</p>			All Students	2024	2023	2022	At or Above	66%	75%	44%	Below	28%	24%	42%	Well Below	6%	1%	14%
All Students	2024	2023	2022																
At or Above	66%	75%	44%																
Below	28%	24%	42%																
Well Below	6%	1%	14%																

the learner. However, there is a definite sustaining of improvement compared with 2022 data.

All Students	2024	2023
Overall Target Student Count	27	16
At and Above	66%	75%
Below Targets	34% (28 Students) 16 past/current students, 12 new Students	25% (16 Students)
Below Targets same 16 students over 2023/2024	12/16	16
Year 3 Students	2024	2023
Overall Student Count	13	13
At and Above	77%	54%
Below Targets	23% (3 Students) 2 students progressed to at/above 1 special need student (ors)	46% (6 Students) 1 student left before end 2024 1 special need student (ors)

Our overall target of 50% of students achieving at or above was not achieved. As discussed above, we had a huge increase in 2023 which could have a bearing on further increase. However, it is important to consider the table below that assesses overall progress in learning with our target learners. This measures students who make expected or accelerated progress over the year. To be included in this data students need to have been at school for the whole year. This indicates we have achieved a 50% target considering progress. Four of our target learners from 2023 moved from below to at in 2024. Our Year 3 target was achieved. This is an area of clear progression with less of our current students in the below band compared with 2023.

Reading Progress Results of Target Learners from Term 4 2023 - Term 4 2024

Year	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
2	1	1		1/2
3	3		2	2/5
4		1	1	2/2
5	3	3		3/6
6		3	2	5/5
7				0
8	2			0/2

Percentage of Overall Progress Reading

Overall Progress	Percentage
Target learners achieving expected/accelerated progress in Reading, 2024	59%

The two tables above are very important when looking at progress with target learners. It is important to understand that reaching expected levels for target learners can be very challenging and at times appear unrealistic, especially as the gap in their learning widens over years at school. These two tables recognise rates of expected and accelerated progress of these learners which indicates successful growth and closing of gap differentiation. From this data we are able to show some pleasing results with some year levels, all target learners achieving expected/accelerated progress, and an overall 59% of target learners achieving these results.

Gender Target Reading Results:

Note: The data shows more boys than girls on our target list across Reading and Writing. Math has a comparative number of boys and girls in the target band. Generally girls are showing greater progress across the areas which highlights a need for targeted focus on increasing boys' achievement at a similar rate of girls for 2025.

Gender	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
Male	11	5	3	8/16
Female	2	3	2	5/6

There are significantly more boys than girls in the target band for Reading. Likewise, as a percentage girls seem to be showing increased progress as a percentage. However there are so few girls to boys which makes this data comparison difficult to show great validity.

Writing Target 2024

Target for improving student achievement

Our overarching target is to move 75% of all children students to at or above in Writing.

Year 6 students, 75% to achieve at or above.

Year 8 students, 82% of target learners to at or above

Writing	2024	2023	2022
At or Above	52%	68%	70%
Below	42%	28%	13%
Well Below	8%	4%	17%

We have not achieved our target of 75% at or above in writing. This is an area of PLD for next year where we have plans to implement increased review and tracking against new initiatives throughout the year.

Year 6 Students	2024	2023
Year 6 Target Student Count	14	11
At and Above	86% (12 Students)	36% (4 students)
Below Targets	14% (2 Students)	64% (7 students)
Year 8 Students	2024	2023
Overall Student Count	11	10
At and Above	82% (9 students)	64% (6 students)
Below Targets	18% (3 students)	36% (4 students)

We have shown very pleasing results with our Year 6 target learners in writing with 86% achieving at or above in 2024 compared with 36% in 2023. Likewise, Year 8 target of 82% at or above for writing was achieved with exactly 82% of Year 8 students achieving this.

Writing Progress Results of Target Learners from Term 4 2023 - Term 4 2024				
Year	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected/accelerated Progress
2	3	3	2	5/8
3	2	7	1	8/10
4	0	2	1	3/3
5	0	3	4	7/7
6	3	1	3	4/7
7				0
8	2	2		2/4

Percentage of Overall Progress Writing

Overall Progress	Percentage
Target learners achieving expected/accelerated progress in Writing, 2024	74%

These two tables recognise rates of expected and accelerated progress of these learners which indicates successful growth and closing of gap differentiation. From this data we are able to show some pleasing results. With some year levels, all target learners achieving expected/accelerated progress, and an overall 74% of target learners achieving these results.

Gender Target Writing Results:

This table is reflective of 2023 Term 4 end of year data.

Gender	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
Female	2	9	6	15/17
Male	8	9	5	14/22

There are more boys than girls in the target band for writing. Likewise there is a greater percentage of expected and accelerated progress with girls compared with boys.

Math 2024**Target for improving student achievement**

Our overarching target is to move 85% of all children students to at or above in Math.

Year 8 students, 82% to achieve at or above.

Year 3 students, 70% of target learners to at or above

Math	2024	2023	2022
At or Above	67%	75%	60%
Below	27%	23%	25%
Well Below	6%	2%	15%

We have not achieved our target of 75% at or above in Math. This is an area of PLD for us this year where we will be implementing a school wide approach to help support achievement in this area.

Year 8 Students	2024	2023	2022
Year 8 Target Student Count	11	10	7
At and Above	65% (7 Students)	100% (10 students)	29% 2(students)
Below Targets	35% (4 Students)	0% (students)	71% 5(students)
Year 3 Students	2024	2023	2022
Overall Student Count	12	12	7
At and Above	75% (9 students)	58% (7 students)	86% (6 students)
Below Targets	25% (3 students)	42% (5 students)	14% (1 students)

Our Year 8 students have not met the target of 82% at/above achievement. Looking back to 2022 there was a much higher percentage of students in the below target that were not in 2023. This huge increase in achievement could have a bearing on 2024 data with students not displaying strong consolidation. Arriving at the school in term 2 and not setting these targets, I am not sure why Year 8 students were selected as a target area for 2024 as 100% of students in this area were achieving at in 2023.

Our Year 3 students exceeded expectations of 70% achieving at/above with 75% achievement.

What is important to note is the rate of progress of our target learner that is outlined in the table below.

Math Progress Results from Term 4 2023 - Term 4 2024

Year	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected/accelerated Progress
2		2		2/2
3	1	2	2	4/5
4		2	1	3/3
5	2	3		3/5
6	2	1	1	2/4
7				
8	2	1		1/3

Percentage of Overall Progress Math

Overall Progress	Percentage
Target learners achieving expected/accelerated progress in Math, 2024	68%

These two tables recognise rates of expected and accelerated progress of these learners which indicates successful growth and closing of gap differentiation. From this data we are able to show some pleasing results with some year levels, all target learners achieving expected/accelerated progress, and an overall 68% of target learners achieving these results.

Gender Target Math Results:

This table is reflective of 2023 Term 4 end of year data.

Gender	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
Female	1	7	3	10/11
Male	6	4	1	5/11

There are the same amount of boys and girls in the target band for Math. However, girls are showing a significant greater progress than boys in Maths in this area.

Maaori Target Data

Curriculum	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress	Percentage
Reading	3	2		2/5	40%
Writing	1	3	2	5/6	83%
Maths	1	5		5/6	83%

The table above shows the rate of progress for our Maaori target learners. In Writing and Maths we have pleasing results with 83% of Maaori learning meeting expected/accelerated rate of learning. However, Reading is not so positive with 40% reaching acceptable rates of progress. It is important to recognise that we are talking about very small numbers of children for this data.

<u>Baseline Data:</u>	This was derived from the end of 2023 and end of 2024 data. The data came from the end-of-year reports which is formulated from various testing measures to formalise an overall teacher judgement of the whole child's learning.		
<u>Actions</u> <u>What did we do?</u>	<u>Outcomes</u> <u>What happened?</u>	<u>Reasons for the variance</u> <u>Why did it happen?</u>	<u>Evaluation</u> <u>Where to next?</u>

<ul style="list-style-type: none"> • Shared the responsibility for supporting students at risk with the wider team including Learning Assistants and SENCO. • Teaching, using best practice models and programmes to raise student achievement. • Sharing & support across staff and whole school. • Teachers sharing ideas and resources at full staff meetings and with each other. • Analysis of data and professional discussions, full staff meetings & buddy discussions. • Programmes were focused on individual learning and achievements of children and provided specific feedback and forward for both teacher and student. • Assessment of students using a range of assessment tools both standardised and teacher made. • A focus on basic knowledge acquisition, e.g. maths basic facts, letter, word knowledge, etc. • Deliberate and structured teaching aligned to needs and progressions of learners • Teacher modelling is an essential component of this programme. • Analysis of data and professional discussions in staff meetings. • Level awareness and next steps learning is a key component. 	<p>The targets above show the end of year results for 2023 and 2024 in Reading, Writing and Mathematics. Looking at these two tables identifies how we are tracking with lifting achievement with more learners achieving curriculum expectation in 2024 compared with 2023 end of year data. This data compares cohort data of target areas from 2023 to 2024 giving specific feedback against our overarching goals.</p> <p>The results of our 2024 data has mixed results with some success stories and some areas for continued growth. Reading presented as an area of least amount of growth, however, there were some success stories with Year 3 and expected and accelerated progress results. Writing has a greater success story with two of our targets being achieved and 74% of our target learners showing expected and accelerated progress. For Maths one of our target objectives were achieved, however, two others weren't.</p> <p>Our Māori learners in writing and Math have displayed very pleasing result with 83% achieving expected or accelerated progress. Reading was less successful with 40%. Gender results, however, show disparity between boys and</p>	<ul style="list-style-type: none"> • What is evident in the results is a need to build more consistent teaching and assessment practices across the school. This is an area of focus with the implementation of school wide literacy and numeracy approach. Also, streamlining and building an increased assessment model with the development of new curriculum progressions and nationwide assessment practices. • Funding support for special needs & abilities student opportunities has made a positive difference. • Teaching, using best practice models and programmes to raise student achievement. • Teacher modelling utilised. • Specific monitoring of special needs and abilities. • Small group sessions daily for target students. • Ongoing teacher robust PLD, collaborative practices, deliberate acts of teaching analysed and measured against success has contributed to the pleasing results. • Teachers working together to grow strengths in practice and teacher knowledge. Team teaching working alongside each other to lift practice-effectiveness of this was 	<p><u>Areas to Target 2025:</u></p> <p>For 2025 we have already identified the students that will need the most support to shift their achievement. These students' names and areas of need will be shared with the whole school staff to allow for a pastoral model where all teachers work together to accelerate learning.</p> <p><u>Areas to Target 2025:</u></p> <ul style="list-style-type: none"> • Decrease disparity in achievement between boys and girls in all areas. • Tools to track acceleration-we have a new system in place that measures if a student has made insufficient, expected or accelerated growth for the year. We plan to unpack success and unsuccessful stories regularly throughout the year during buddy and whole school sessions to build best practise to accelerate achievement. • Reading Year Three, five, six and seven are the biggest area to target for 2025 as each of these levels decreased in achievement from 2023. The target is to see an increase of 10% achievement in each of these year levels. • Writing Years Three, five, and six are the biggest area to target for 2025 as each of these levels decreased in achievement from 2023. The target is to see an increase of 10% achievement in each of these year levels. • Maths Years six and seven are the biggest area to target for 2025 as each of these levels decreased in achievement from 2023. The target is to see an increase of 10% achievement in each of these year levels. • Teacher PLD in school wide approach to structured literacy will continue. Juniors will continue with BSLA implementation to Year 3. Tier 2 initiative working with target learners identified in years 0-4 will run throughout 2025 for .4 - 2 hours a day where small groups of learners will have the opportunity to receive extra support from Annette and Sarah. This is a part board and part ministry funded scheme.
---	---	---	---

<ul style="list-style-type: none"> Open discussions and moderation to support all and keep consistency. 	<p>girls achievement across the board. Generally girls are achieving higher than boys which is an area of target.</p>	<p>evident particularly in writing progress.</p>	<ul style="list-style-type: none"> Years 4-8 teachers will undertake new PLD in 'the code' (a well researched and evidence based senior structured literacy approach). School wide Maths PLD with 'Maths No Problem' is the government initiative that we as a school have embraced for 2025. Alongside this professional learning is Curriculum development with the implementation of a new nationwide curriculum with consistent progressions and scope and sequence of learning for all learners across all schools.
--	---	--	--

SO WHAT?	NOW WHAT? Where are we going next?
<p>All teachers will track a list of names of 'target' children who track BELOW or WELL BELOW the standard. These lists are used to plan programmes to support needs and acceleration. The data and analysis from this report runs alongside the End of Year Assessment Report.</p> <p>What is showing as a potential need from this data is increased consistency of teaching, assessment and reporting which is what we have already begun in 2024 and will further increase in 2025 with our professional development in structured literacy and Mathematics. We will also dive deep into the stories behind the data once we have the analysis of variance completed to seek trends behind the data stories. We will then look at our initiatives to be implemented and assess over 2025 the effectiveness of these.</p>	<p><u>Notes and some strategies we will be implementing:</u></p> <p>These students are accessing a range of extra supports that include:</p> <ul style="list-style-type: none"> small targeted group work Learning Assistant small group and individual programmes six bricks individual learning plans for high needs students Tier 2 intervention in Better Start Literacy (working with target groups of learners - Annette and Sarah taking 3 groups a day) differentiated programmes that meet individual learner needs structured literacy approach across school, building an increased common language and practice. Better Start Years 0-3, The Code Years 4-8 collaboration practices amongst staff to build greater consistency Implementation of school wide math approach, Math No Problem from Years 0-8. Building and implementing school wide progressions in Literacy first followed by Maths. Use the Hero SMS tool to support this through teachers tracking individual students against progressions taught and achieved?