

ANNUAL REPORT and FINANCIAL STATEMENTS

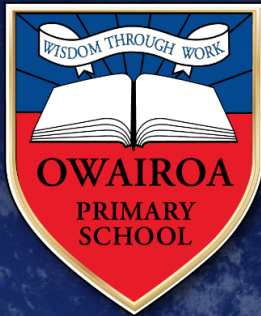
2022

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KA HIKITIA

This school acknowledges and supports Māori people as our Bi-Cultural Partners as written in the Treaty of Waitangi



Mission Statement

Our mission is to provide pathways to access challenging, stimulating, quality education that creates self-motivated, lifelong learners equipped for a changing world.

Our vision is to lead children along the pathway which prepares them for the future and challenges them to continually strive for new horizons.



We as a school value te reo Māori as a toanga- we share the belief emanating from the Treaty of Waitangi that our Māori people and all people should have a say in decision making. Māori people retain the right to self-determination.

Māori people, as our bicultural partners, are guaranteed quality 'rights', privileges, opportunities and outcomes. We passionately wish for this to happen so that Māori people are empowered and valued as tangata te whenua of our land. Ka hikitia means to step up; to lift up, to lengthen one's stride – to empower. We embrace this as a whakatauki for all people sharing the journey with us at this school. It is engagement and achievement that for all people and this in reference to Māori (te Ao) is understanding our world from a Māori and Pakeha perspective.

VALUE

Our Values

RESPECT

for ourselves, our property, our whanau, our peers, our bicultural heritage, and our environment

INTEGRITY

honesty, responsibility, accountability, ethical actions

SELF-ESTEEM

self-confidence, decisiveness

EXCELLENCE

in behaviour, work, personal standards, aspirations

We will **RISE** to the challenge!

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OWAIROA PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Owairoa Primary School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) 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 22, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Benefits provided to the Principal

Without modifying our opinion, we draw attention to Note 19 that explains that during the 2019 financial year the school purchased a motor vehicle for \$37,170 provided to the Principal for his use. The school did not obtain concurrence from the Ministry of Education relating to Principal's private use of the vehicle. If the vehicle is being used for other than incidental personal benefit the school will need to obtain concurrence from the Ministry of Education.

Our audit was completed on 2/4/24 . 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, in terms of the requirements of the Education and Training Act 2020, arise from Section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

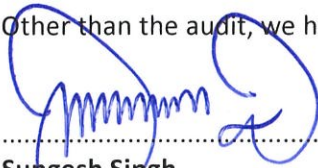
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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Sungesh Singh
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Owairoa Primary School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number:	1413
Principal:	Alan McIntyre
School Address:	85 Nelson Street, Auckland
School Postal Address:	85 Nelson Street, Auckland 2014
School Phone:	09 538 0060
School Email:	executiveofficer@owairoa.school.nz
Accountant / Service Provider:	Edtech Financial Services Ltd



Owairoa School

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Emma Nasimi	Presiding Member	Elected	Aug 2025
Bruce Howard	Immediate Past Presiding Member	Co-Opted Oct 22	Mar-23
Alan McIntyre	Principal	Ex-officio	
Shaun Davidson	Parent Rep	Elected	Aug 2025
Megan Bowles	Parent Rep	Elected	Aug 2025
Kitty Lu	Parent Rep	Elected	Aug 2025
Katherine Foy	Parent Rep	Elected	Aug 2025
Shaun Rice	Parent Rep	Co-Opted Oct 22	Mar-23
Barry Maxwell	Parent Rep	Co-Opted Oct 22	Aug 2025
Lincoln McKenzie	Parent Rep	Elected	Aug 2022
Christine Bull	Parent Rep	Elected	Aug 2025

OWAIROA PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Owairoa Primary School

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Shaun Davidson

Full Name of Presiding Member

Shaun Davidson

Signature of Presiding Member

28/3/24

Date:

Alan McIntyre

Full Name of Principal

Alan McIntyre

Signature of Principal

26/3/24

Date:

Owairoa Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	6,960,660	6,460,472	6,251,973
Locally Raised Funds	3	386,079	565,548	403,818
Interest Income		46,015	12,000	19,834
Total Revenue		7,392,754	7,039,078	6,675,664
Expenses				
Locally Raised Funds	3	240,902	248,400	190,587
Learning Resources	4	4,963,622	5,011,285	4,787,841
Administration	5	523,478	466,594	475,139
Finance		2,555	-	3,597
Property	6	1,747,351	1,587,967	1,106,767
Other Expenses	7	-	-	300
Loss on Disposal of Property, Plant and Equipment		1,012	-	3,769
		7,478,920	7,314,246	6,568,000
Net Surplus / (Deficit) for the year		(86,166)	(275,168)	107,664
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(86,166)	(275,168)	107,664

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Owairoa Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		3,058,402	3,058,402	2,837,113
Total comprehensive revenue and expense for the year		(86,166)	(275,168)	107,664
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	113,625
Equity at 31 December		2,972,236	2,783,234	3,058,402
Accumulated comprehensive revenue and expense		2,972,236	2,783,234	3,058,402
Reserves		-	-	-
Equity at 31 December		2,972,236	2,783,234	3,058,402

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.

Owairoa Primary School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	378,215	41,670	146,481
Accounts Receivable	9	458,519	405,045	487,320
GST Receivable		-	3,739	3,739
Prepayments		13,267	12,575	12,575
Investments	10	1,899,055	1,500,000	2,083,925
		<u>2,749,056</u>	<u>1,963,029</u>	<u>2,734,040</u>
Current Liabilities				
GST Payable		4,631	-	-
Accounts Payable	12	544,667	470,532	470,532
Revenue Received in Advance	13	208,241	-	48,188
Provision for Cyclical Maintenance	14	82,469	25,781	25,781
Finance Lease Liability	15	15,137	23,657	23,657
Funds held in Trust	16	10,078	-	8,776
Funds held for Capital Works Projects	17	127,048	-	56,788
		<u>992,271</u>	<u>519,970</u>	<u>633,722</u>
Working Capital Surplus/(Deficit)		1,756,785	1,443,059	2,100,318
Non-current Assets				
Property, Plant and Equipment	11	1,449,140	1,567,280	1,172,136
Work in Progress	11	-	-	13,053
		<u>1,449,140</u>	<u>1,567,280</u>	<u>1,185,189</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	219,025	219,913	219,913
Finance Lease Liability	15	14,664	7,192	7,192
		<u>233,689</u>	<u>227,105</u>	<u>227,105</u>
Net Assets		<u><u>2,972,236</u></u>	<u><u>2,783,234</u></u>	<u><u>3,058,402</u></u>
Equity		<u><u>2,972,236</u></u>	<u><u>2,783,234</u></u>	<u><u>3,058,402</u></u>

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

Owairoa Primary School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,495,630	1,367,532	1,347,715
Locally Raised Funds		449,789	276,466	191,024
International Students		181,915	129,000	73,744
Goods and Services Tax (net)		8,368	16,261	20,274
Payments to Employees		(884,464)	(885,392)	(975,915)
Payments to Suppliers		(532,021)	(585,879)	(603,050)
Interest Paid		(2,555)	-	(3,597)
Interest Received		31,946	15,941	23,141
Net cash from/(to) Operating Activities		748,608	333,929	73,336
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(1,012)	1,058	(3,730)
Purchase of Property Plant & Equipment (and Intangibles)		(753,288)	(222,634)	(27,116)
Purchase of Investments		-	(100,000)	(157,252)
Proceeds from Sale of Investments		184,870	-	
Net cash from/(to) Investing Activities		(569,430)	(321,576)	(188,098)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	113,625
Finance Lease Payments		(19,006)	(24,151)	(33,642)
Funds Administered on Behalf of Third Parties		71,562	(12,000)	53,435
Net cash from/(to) Financing Activities		52,556	(36,151)	133,418
Net increase/(decrease) in cash and cash equivalents		231,734	(23,798)	18,656
Cash and cash equivalents at the beginning of the year	8	146,481	65,468	127,825
Cash and cash equivalents at the end of the year	8	378,215	41,670	146,481

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

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

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 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.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

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.

Teacher 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.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

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:

Board Owned Buildings	10–40 years
Furniture and equipment	5-10 years
Information and communication technology	3-10 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	8 years

j) Intangible Assets

Software costs

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

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

k) Impairment of Property, Plant, and Equipment and Intangible Assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international 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 Revenue and Expense.

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

p) Funds held for Capital Works

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

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

q) 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.

r) Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease 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.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services Received In-kind

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,542,511	1,345,532	1,402,772
Teachers' Salaries Grants	4,109,109	3,950,000	4,041,641
Use of Land and Buildings Grants	1,306,668	1,142,940	780,342
Other Government Grants	2,372	22,000	27,218
	<u>6,960,660</u>	<u>6,460,472</u>	<u>6,251,973</u>

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	181,293	197,260	172,784
Fees for Extra Curricular Activities	74,814	71,748	36,730
Trading	11,160	2,900	11,744
Fundraising & Community Grants	3,955	59,640	28,981
Other Revenue	21,065	30,000	24,919
International Student Fees	93,792	204,000	128,660
	<u>386,079</u>	<u>565,548</u>	<u>403,818</u>
Expenses			
Extra Curricular Activities Costs	38,018	46,603	18,477
Trading	14,753	5,700	18,812
Fundraising and Community Grant Costs	3,163	16,000	13,630
International Student - Employee Benefit - Salaries	172,541	172,597	133,373
International Student - Other Expenses	12,427	7,500	6,295
	<u>240,902</u>	<u>248,400</u>	<u>190,587</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>145,177</u>	<u>317,148</u>	<u>213,231</u>

Donations include \$54,845 raised from a fun run held in 2022, which is earmarked to build a new playground in 2023.

During the year the School hosted 20 International students (2021:16)

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	46,402	104,464	85,165
Information and Communication Technology	106,509	108,015	102,348
Library Resources	4,394	6,690	3,534
Employee Benefits - Salaries	4,571,205	4,525,617	4,388,005
Staff Development	11,870	47,000	7,743
Depreciation	223,242	219,499	201,046
	<u>4,963,622</u>	<u>5,011,285</u>	<u>4,787,841</u>

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	7,208	7,842	6,979
Board Fees	7,850	8,100	8,350
Board Expenses	19,976	19,000	16,403
Communication	4,256	4,428	4,192
Consumables	25,920	17,200	23,494
Operating Lease	8,797	7,000	4,835
Other	57,997	73,136	46,058
Employee Benefits - Salaries	366,469	303,500	339,499
Insurance	15,567	17,692	16,145
Service Providers, Contractors and Consultancy	9,438	8,696	9,184
	<u>523,478</u>	<u>466,594</u>	<u>475,139</u>

6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	16,010	9,150	8,904
Consultancy and Contract Services	87,008	100,059	87,008
Cyclical Maintenance Provision	62,470	30,000	(38,485)
Grounds	25,368	36,550	24,953
Heat, Light and Water	54,542	58,000	47,615
Repairs and Maintenance	69,496	67,500	30,568
Use of Land and Buildings	1,306,668	1,142,940	780,342
Security	15,548	30,000	13,384
Employee Benefits - Salaries	110,241	113,768	152,478
	<u>1,747,351</u>	<u>1,587,967</u>	<u>1,106,767</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.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

7. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Impairment of Property, Plant and Equipment	-	-	300
	<u>-</u>	<u>-</u>	<u>300</u>

8. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Bank Accounts	\$ 378,215	\$ 41,670	\$ 146,481
Cash and cash equivalents for Statement of Cash Flows	<u>378,215</u>	<u>41,670</u>	<u>146,481</u>

Of the \$378,215 Cash and Cash Equivalents, \$127,048 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$378,215 Cash and Cash Equivalents, \$54,845 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Receivables	\$ 7,010	\$ 92,582	\$ 92,582
Receivables from the Ministry of Education	49,253	-	-
Interest Receivable	22,128	8,059	8,059
Banking Staffing Underuse	-	-	82,275
Teacher Salaries Grant Receivable	380,128	304,404	304,404
	<u>458,519</u>	<u>405,045</u>	<u>487,320</u>
Receivables from Exchange Transactions	29,138	100,641	100,641
Receivables from Non-Exchange Transactions	429,381	304,404	386,679
	<u>458,519</u>	<u>405,045</u>	<u>487,320</u>

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	1,899,055	1,500,000	2,083,925
Total Investments	1,899,055	1,500,000	2,083,925

11. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	449,756	9,899	-	-	(19,371)	440,284
Furniture and Equipment	571,763	235,558	-	-	(111,426)	695,895
Information and Communication Technology	65,845	226,410	-	-	(55,516)	236,739
Motor Vehicles	5,610	-	-	-	(2,040)	3,570
Textbooks	-	-	-	-	-	-
Leased Assets	32,497	25,234	-	-	(28,204)	29,527
Library Resources	46,665	4,157	(1,012)	-	(6,685)	43,125
Balance at 31 December 2022	1,172,136	501,258	(1,012)	-	(223,242)	1,449,140

The net carrying value of equipment held under a finance lease is \$29,527 (2021: \$32,497).

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	841,671	(401,387)	440,284	831,771	(382,015)	449,756
Furniture and Equipment	1,591,701	(895,806)	695,895	1,356,145	(784,382)	571,763
Information and Communication Technology	664,355	(427,616)	236,739	437,946	(372,101)	65,845
Motor Vehicles	10,200	(6,630)	3,570	10,200	(4,590)	5,610
Textbooks	-	-	-	-	-	-
Leased Assets	53,538	(24,011)	29,527	306,580	(274,083)	32,497
Library Resources	100,163	(57,038)	43,125	98,136	(51,471)	46,665
Balance at 31 December	3,261,628	(1,812,488)	1,449,140	3,040,778	(1,868,642)	1,172,136

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	16,054	29,058	29,058
Accruals	7,842	6,980	6,980
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	383,679	307,701	307,701
Employee Entitlements - Leave Accrual	137,092	126,793	126,793
	<u>544,667</u>	<u>470,532</u>	<u>470,532</u>
Payables for Exchange Transactions	544,667	470,532	470,532
	<u>544,667</u>	<u>470,532</u>	<u>470,532</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
International Student Fees in Advance	135,080	-	46,957
Other revenue in Advance	73,161	-	1,231
	<u>208,241</u>	<u>-</u>	<u>48,188</u>

In 2022 the school received fundraising money totalling \$71,268, less a commission of \$8,196 (net receipts \$54,845). This money will be spent in 2023 on upgrading the playground.

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	245,694	245,694	284,179
Increase to the Provision During the Year	62,470	30,000	(38,485)
Use of the Provision During the Year	(6,670)	(30,000)	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>301,494</u>	<u>245,694</u>	<u>245,694</u>
Cyclical Maintenance - Current	82,469	25,781	25,781
Cyclical Maintenance - Non current	219,025	219,913	219,913
	<u>301,494</u>	<u>245,694</u>	<u>245,694</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

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:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	17,118	23,657	25,101
Later than One Year and no Later than Five Years	15,874	7,192	7,498
Future Finance Charges	(3,191)	-	(1,750)
	<u>29,801</u>	<u>30,849</u>	<u>30,849</u>
Represented by			
Finance lease liability - Current	15,137	23,657	23,657
Finance lease liability - Non current	14,664	7,192	7,192
	<u>29,801</u>	<u>30,849</u>	<u>30,849</u>

16. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	10,078	-	8,776
	<u>10,078</u>	<u>-</u>	<u>8,776</u>

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

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 project is included under cash and cash equivalents in note 8.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Bell & PA System		56,788	18,682	-	-	75,470
Drainage Works		-	27,431	-	-	27,431
Targeted Roof Replacement		-	24,147	-	-	24,147
Totals		56,788	70,260	-	-	127,048

Represented by:

Funds Held on Behalf of the Ministry of Education	127,048
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Bell & PA System		-	56,788	-	-	56,788
Totals		-	56,788	-	-	56,788

Represented by:

Funds Held on Behalf of the Ministry of Education	56,788
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 condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	7,850	8,350
<i>Leadership Team</i>		
Remuneration	659,459	636,538
Full-time equivalent members	5	5
Total key management personnel remuneration	667,309	644,888

There are 9 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board has no separate Finance or Property committees. 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	20 - 30	20 - 25
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
120 - 130	1	1
110 - 120	2	3
100 - 110	6	3
	9	7

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

A school motor vehicle is provided to the Principal for the principal purpose of carrying out his duties as the School Principal. The Principal is required to store this motor vehicle at his home overnight and in weekends for security reasons. The School did not obtain concurrence from the Ministry of Education to provide a benefit in addition to what is set out in the Principal's collective agreement.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

(a) Capital Commitments

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

- (a) Contract for Bell & PA System to be completed in 2023, which will be fully funded by the Ministry of Education. \$75,470 has been received of which \$0 has been spent on the project to date; and
- (b) Contract for Drainage Works to be completed in 2023, which will be fully funded by the Ministry of Education. \$16,155 has been received of which \$0 has been spent on the project to date; and
- (c) Contract for Targeted Roof Replacement to be completed in 2023, which will be fully funded by the Ministry of Education. \$24,147 has been received of which \$0 has been spent on the project to date; and
- (d) School has entered into an agreement with Park Supplies & Playground for the construction of new Playground for 18 Classroom Block. The contract for the Playground was entered on 13 April 2023 for a total cost of \$154,554.25 and it is expected to complete in the year 2023.

(Capital commitments at 31 December 2021: nil)

(b) Operating Commitments

As at 31 December 2022 the Board has no existing contracts.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

23. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	378,215	41,670	146,481
Receivables	458,519	405,045	487,320
Investments - Term Deposits	1,899,055	1,500,000	2,083,925
Total Financial assets measured at amortised cost	<u>2,735,789</u>	<u>1,946,715</u>	<u>2,717,726</u>

Financial liabilities measured at amortised cost

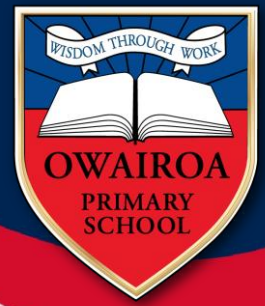
Payables	544,667	470,532	470,532
Finance Leases	29,801	30,849	30,849
Total Financial Liabilities Measured at Amortised Cost	<u>574,468</u>	<u>501,381</u>	<u>501,381</u>

24. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Auckland region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.



ANALYSIS OF VARIANCE WRITING TARGET 2021

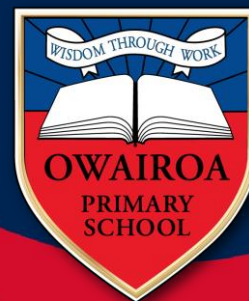
Strategic Aim: To ensure a high level of achievement in writing across the school

TEACHING AND LEARNING- STUDENT ACHIEVEMENT will be driven by:

- Accurate identification of students working below and well below the expected level for their year group and their next learning steps
- Students and teachers use of the Assessment for Learning pedagogy
- Implementing quality programmes in Oral Language and Reading to support Writing
- Using Literacy Progressions to support planning
- Analysis and moderation of student data to inform planning and teaching in Writing
- Professional Learning Development taken by Tools4Teachers as part of the Ministry PLD contract for all staff across the school in Writing to improve assessment, planning and teaching
- Implementing Talk to Learn (Y2 ESOL), Quick 60 (Y3/4) and a Remedial Programme (Y5/6), GATE (Y1-6) to improve Oral Language and Reading to support Writing.
- To integrate Writing across the curriculum
- To differentiate the planning and teaching to meet the needs of the learners
- Teachers using a range of different Writing strategies to engage all learners
 - Writing daily
 - Planning and teaching in a culturally responsive way, affirming learners' identities, prior experiences and learning styles
 - To use summative and formative assessments to inform next learning steps for students.

TEACHING AND LEARNING - STUDENT ENGAGEMENT

- Focus on Assessment for Learning pedagogy to deepen students' understanding of how they learn, their individual progress and next learning steps
- Develop teachers' understanding, knowledge of and use of motivation in order to promote engagement in quality writing
- Develop, implement and review educational programs to meet the differentiated needs of students
- Integrate Key Competencies throughout planning, teaching and learning
- Self, peer and teacher feedback used to move students on in their learning



Curriculum Area:

Writing

Key Competencies:

- Thinking
- Managing Self
- Using language symbols and text
- Participating and Contributing
- Relating to others

2021 Annual Target:

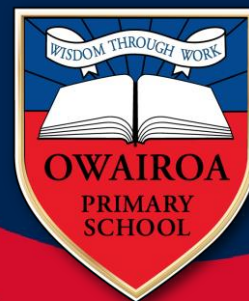
As stated previously we are redoing the 2020 Target as we were unable to make the necessary impact due to Covid19.

To raise standards of achievement in Writing across the school to ensure all children writing below expectations for their curriculum year group to make accelerated progress. In order to achieve this we will concentrate in 2021 on identified target groups across the school.

Baseline Data: 2019

Year	Well below	Below	At	Above	Number
End of Year 1		28 (19%)	93 (62%)	28 (19%)	149
End of Year 2		17 (12%)	92 (66%)	31 (22%)	140
End of Year 3	5 (3%)	48 (32%)	68 (46%)	27 (18%)	148
End of Year 4	4 (3%)	30 (22%)	86 (62%)	18 (13%)	138
End of Year 5	7 (6%)	24 (21%)	62 (55%)	19 (17%)	112

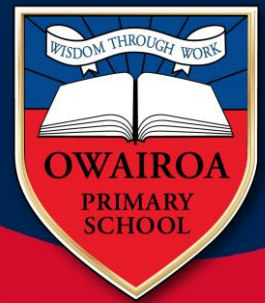
Planned actions for 2021:	Timing:	Responsibility:	Resourcing:
1. Data gathered from all students using writing samples, and OTJs in December 2020	Term 4 2020 Term 1 2021	SMT, Teachers	
2. Data analysed to identify needs	Term 1 2021	SMT, Teachers	
3. Data to be reported to BOT	Term 2 2021	SMT	
4. Barriers to learning will be identified so they can be reduced, i.e. English Language Learners, children with special needs and language deficit students	Term 1 2021	Teachers	



5.	Provide PD in Writing for all staff through Tools4Teachers under the Ministry PLD contract	Term 1-4 2021	SMT	Tools4Teachers
6.	Provide PD to all staff in moderation of writing samples	Term 1-4 2021	SMT/ Team Leaders	eastTtle PacT
7.	Assess at the end of 2021 using the same assessment tools and report findings	Term 4 2021	Teachers	
8.	In school Literacy Groups, i.e. Quick 60, Talk to Learn, ESOL, Remedial	Term 1-4 2021	SMT	Remedial Centre ESOL
9.	Parents supported to assist their student at home	Term 1-4 2021	SMT/Teachers	
10.	English Language Learners programmes	Term 1-4 2021	DP, specialist teacher	
11.	Professional Development in speaking and listening and reading to be provided to all staff	Term 1-4 2021	Tools4Teachers SMT	Speaking & Listening/ Learning Through Talk
12.	Review the Classroom Curriculum writing documents to include Literacy Progressions	Term 2 2021	SMT	
13.	Mentoring and coaching of classroom teachers to raise practice	Terms 1-4 2021	Tools4Teachers	
14.	Professional Growth Cycle to develop knowledge and practice	Terms 1-4 2021	Teachers / PL Leaders	
15.	PLD and trial of new PACT to standardise the continuity of assessment across the school	Terms 1-4 2021	Tools4Teachers	

The target was rolled over due to the disruptions caused to students' learning as a result of COVID, The Year 5 cohort had left the school and could not be tracked, all identified students in Year 1 to end of Year 4 cohort continued to be tracked. This meant our target group consisted of 94 students across 4 year levels in the below (81) and well below (13) category. There were no well below students in the Year 2 target group (2021 Year 4 cohort). The target students were closely monitored and tracked throughout the year by the classroom teacher. This process involved teachers carrying out an ongoing inquiry into accelerating progress of the target students in writing.

Each staff member who had students in this targeted group was required to complete a reflection each term with a focus on how they had adapted their teaching practice to deliver an effective classroom programme to meet the learning needs of the students. The reflection also included analysis of assessment data to identify progress to date and the student's next learning steps. Assessment for learning was used to engage students and work with parents. These documents were kept on the shared drive so that Team Leaders, and Senior Management could monitor and track the progress of targeted students.



The pandemic impacted on student learning across the school in different ways, both positive and negative. During Distance learning teachers found it easier to continue their reading programmes with the support of parents. This was more difficult in writing. One of the main reasons for this was teachers were unable to model writing and use the most appropriate strategies for shared or independent writing. The lack of opportunities to discuss ideas and gift language during remote teaching hindered progress. It was also noted by teachers that they were unable to provide instant feedback and work alongside children to move the learning on. This further hindered progress, especially in terms of being able to accelerate progress.

Although writing was our main school PD focus for the year, due to COVID our priorities were continually reassessed, and an emphasis was placed on learners' wellbeing.

Interventions that were implemented:

- Pupil attendance
- ESOL lessons twice a week for ELL children
- Team wide writing moderation to ensure all writing was being assessed equally
- Writing PLD on planning and teaching with PD facilitators
- All teachers were given the opportunity to watch a model writing lesson (PD facilitators modeled at each year level)
- All teachers were provided with feedback on their teaching and NLS by the PD facilitator and a member of the SMT
- SMT or facilitators mentored and coached teachers as needed to help develop professional practice and knowledge. Support was based on individual needs and included planning, making links to Reading and Oral language, modelling Writing and pace of lessons
- Senior Management team developed guidelines for Reading, Handwriting, Spelling across the school to support Writing.
- Literacy Remedial programme for Year 5 and 6 students.

ANALYSIS:

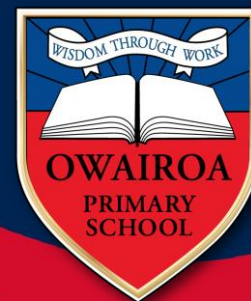
End of Year 1 Target group (Year 3's in 2021)

16 students were identified at the end of 2019 as being below the expected level and were put in our target group. Of these 16 students one student left our school making our target group 15 students.

The Year 2 target group consisted of:

- 10 boys and 5 girls
- 7 students (47%) did not have English as their first language and attended weekly ESOL lessons
- 2 students did not start school at Owairoa Primary as New Entrant pupils
- 6 students have been identified with Special Needs and have RTLB involvement

By the end of 2021 out of the 15 students:



- 4 students (26%) left the school during the year

Of the 11 students remaining:

- 4 students (36%) had moved from writing below the expected level to writing at their expected level
- 7 students (64%) made varying degrees of progress but are still writing below the expected level. These students have been added to our 2022 priority learners list and will continue to be monitored this year.

End of Year 2 Target group (Year 4's in 2021)

15 students were identified at the end of 2019 as being below the expected level and were put in our target group. 2 of these students remained in Y2 and repeated the year making the target group 13 students.

The Year 3 target group consisted of:

- 7 boys and 6 girls
- 5 students (38%) were learning English as a second language and attended weekly ESOL lessons
- 3 students (23%) had been identified to have Special Learning Needs
- 2 students (15%) were ESOL and had been identified to have SEN

By the end of 2021 out of the 13 students:

- 4 students (30%) left the school during the year

Out of the 9 remaining students:

- All students (100%) made progress but were assessed to be working below the expected curriculum level at the end of the year and will be added to the 2022 priority learner list.

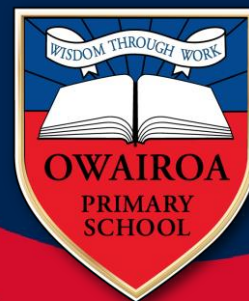
End of Year 3 Target group (Year 5's in 2021)

5 students were identified at the end of 2019 as being well below the expected level and 30 students were identified at the end of 2019 as being below the expected level.

Well Below:

The Year 4 well below target group consisted of:

- 2 boys and 3 girls
- 2 students (80%) were learning English as a second language and attended weekly ESOL lessons
- 2 students (40%) were ESOL and had SEN



By the end of 2021 out of the 5 students:

- 3 students (60%) left the school during the year

Out of the 2 remaining students:

- Both students were learning English as a second language and one of the two had SEN
- One student (50%) moved from writing well below the expected level to writing below the expected level and one student (50%) remained well below. Both students will continue to be priority learners in 2022.

Below

The Year 4 below target group consisted of:

- 22 boys and 8 girls
- 1 boy remained in Y3 leaving 29 target students in this group
- 7 students (24%) were learning English as a second language and attended weekly ESOL lessons
- 8 students (28%) had been identified to have SEN

By the end of 2021 out of the 30 students:

- 11 students (36%) left the school during the year

Out of the 19 remaining students:

- 4 students (21%) had moved from writing below the expected level to writing at their expected level
- 15 students (79%) made progress but were writing below the expected level and will be added to the 2022 priority learner list

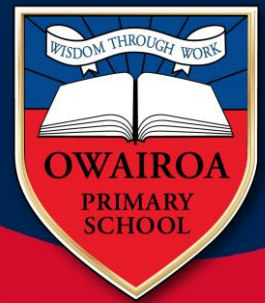
End of Year 4 Target group (Year 6's in 2021)

7 students were identified at the end of 2019 as being well below the expected level and 21 students were identified at the end of 2019 as being below the expected level.

Well Below

The Year 5 well below target group consisted of:

- 3 boys and 4 girls
- 1 student (14%) was learning English as a second language and attended weekly ESOL lessons
- 4 students (57%) were identified to have SEN
- 2 students (29%) were ESOL and had SEN



By the end of 2021 out of the 7 students:

- 1 ESOL student (14%) left the school during the year

Out of the 6 remaining students:

- 5 students (83%) moved from writing well below the expected level to writing below the expected level
- 1 students (17%) made progress but remained at writing well below the expected level.

Below

- 3 of the 21 students left the school, leaving 18 target students

The Year 5 below target group consisted of:

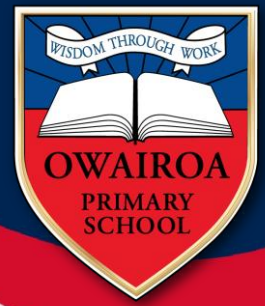
- 9 boys and 9 girls
- 5 students (28%) were learning English as a second language and attended weekly ESOL lessons
- 4 students (22%) had been identified to have Special Learning Needs
- 5 students (28%) were ESOL and had SEN

By the end of 2021 out of the 18 students:

- 1 student (6%) had left the school

Out of the 17 remaining students:

- 9 students (53%) had moved from writing below the expected level to writing at their expected level
- 8 students (47%) made progress but were writing below the expected level



WRITING TARGET 2022

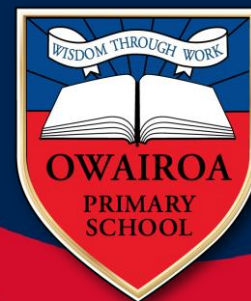
Strategic Aim: To ensure a high level of achievement in writing across the school

TEACHING AND LEARNING- STUDENT ACHIEVEMENT will be driven by:

- Accurate identification of students working below and well below the expected level for their year group and their next learning steps
- Students and teachers use of the Assessment for Learning pedagogy
- Implementing quality programmes in Oral Language and Reading to support Writing
- Using Literacy Progressions to support planning
- Analysis and moderation of student data to inform planning and teaching in Writing
- Professional Learning Development taken by Tools4Teachers as part of the Ministry PLD contract for all staff across the school in Writing to improve assessment, planning and teaching
- Implementing Talk to Learn (Y2 ESOL), Quick 60 (Y3/4) and a Remedial Programme (Y5/6), GATE (Y1-6) to improve Oral Language and Reading to support Writing.
- To integrate Writing across the curriculum
- To differentiate the planning and teaching to meet the needs of the learners
- Teachers using a range of different Writing strategies to engage all learners
 - Writing daily
 - Planning and teaching in a culturally responsive way, affirming learners' identities, prior experiences and learning styles
 - To use summative and formative assessments to inform next learning steps for students.

TEACHING AND LEARNING - STUDENT ENGAGEMENT

- Focus on Assessment for Learning pedagogy to deepen students' understanding of how they learn, their individual progress and next learning steps
- Develop teachers' understanding, knowledge of and use of motivation in order to promote engagement in quality writing
- Develop, implement and review educational programs to meet the differentiated needs of students
- Integrate Key Competencies throughout planning, teaching and learning
- Self, peer and teacher feedback used to move students on in their learning



<p>Curriculum Area:</p> <p>Writing</p>	<p>Key Competencies:</p> <ul style="list-style-type: none"> ▪ Thinking ▪ Managing Self ▪ Using language symbols and text ▪ Participating and Contributing ▪ Relating to others
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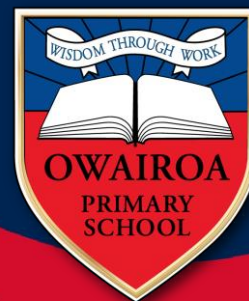
2022 Annual Target:

To raise standards of achievement in Writing across the school to ensure all children writing below expectations for their curriculum year group to make accelerated progress. In order to achieve this we will concentrate in 2022 on identified target groups across the school.

Baseline Data: 2021

Year	Well below	Below	At	Above	Number
End of Year 1		24 (16%)	120 (78%)	10 (6%)	154
End of Year 2		38 (28%)	69 (51%)	28 (21%)	135
End of Year 3	8 (6%)	54 (40%)	47 (35%)	27 (20%)	136
End of Year 4	5 (4%)	41 (32%)	66 (51%)	18 (14%)	130
End of Year 5	3 (2%)	35 (27%)	79 (60%)	14 (11%)	131

Planned actions for 2022:	Timing:	Responsibility:	Resourcing:
1. Data gathered from all students using writing samples, and OTJs in December 2021	Term 4 2021 Term 1 2022	SMT, Teachers	
2. Data analysed to identify needs	Term 1 2022	SMT, Teachers	
3. Data to be reported to BOT	Term 2 2022	SMT	
4. Barriers to learning will be identified so they can be reduced, i.e. English Language Learners, children with special needs and language deficit students	Term 1 2022	Teachers	
5. Provide PD in Writing for all staff through Tools4Teachers under the Ministry PLD contract	Term 1-4 2022	SMT	Tools4Teachers
6. Provide PD to all staff in moderation of writing samples	Term 1-4 2022	SMT/ Team Leaders	eastTtle PacT



7. Assess at the end of 2022 using the same assessment tools and report findings	Term 4 2022	Teachers	
8. In school Literacy Groups, i.e. Quick 60, Talk to Learn, ESOL, Remedial	Term 1-4 2022	SMT	Remedial Centre ESOL
9. Parents supported to assist their student at home	Term 1-4 2022	SMT/Teachers	
10. English Language Learners programmes	Term 1-4 2022	DP, specialist teacher	
11. Professional Development in speaking and listening and reading to be provided to all staff	Term 1-4 2022	Tools4Teachers SMT	Speaking & Listening/ Learning Through Talk
12. Review the Classroom Curriculum writing documents to include Literacy Progressions	Term 2 2022	SMT	
13. Mentoring and coaching of classroom teachers to raise practice	Terms 1-4 2022	Tools4Teachers	
14. Professional Growth Cycle to develop knowledge and practice	Terms 1-4 2022	Teachers / PL Leaders	
15. PLD and trial of new PACT to standardise the continuity of assessment across the school	Terms 1-4 2022	Tools4Teachers	

Kiwisport is a Government funding initiative to support student's participation in organised sport.

In 2022 the school received total Kiwisport funding of \$11,765.22 (excluding GST). The funding was spent on upgrading and purchasing of new sporting equipment, coaching of school sporting teams and increased school participation in HPPA Sporting Competitions and Sporting Fun Days.

The focus and school ethos has developed to one of creating change in our students, school and community as a whole. Creating students that are physically educated, actively motivated and responsible learners of our society.

The Board of Trustees continued to provide funds for a Specialist Sports Teacher. The curriculum-based programme supplied by the specialist focuses on core skill development, Hauroa and wellbeing of the students. It provides opportunities for students to become physically literate members of our community that are passionate about being both healthy and active.

Through the appointment of the Specialist Sporting Teacher and together with the well-developed programme organised through the Owairoa Primary Curriculum, all children were given ample opportunities to participate in class sports in addition to Classroom Teacher directed fitness and skill activities when Covid protocols allowed.

The school, in 2022 continued to implement School wide fitness 3 mornings a week (when possible due to Covid-19) where as a collaborative unit, teachers and students work in a range of activities from running and ball skills, morning fitness classes which significantly changed the fitness levels and participation of physical activity in our community.

Lunchtime and morning sport and games was developed and restructured (depending on Covid) to not only cater for the elite teams such as soccer, cross country, rugby, netball, softball but to give all students the chance to engage in sport during this time. Full school athletics and swimming gave students from year 0-6 ample opportunities and developed their love for sports that they wouldn't normally try.

The school provided student coaching opportunities during lunchtime sport with student coaches actively helping guide others in swimming, athletics, cross country and fun games. Sport monitors were appointed to help younger students with the school fitness trail, providing appropriate sports equipment, modelling athletics and leading lunchtime Jump Jam fitness. This was a positive experience for the children which gave them a role model to help them not only in sport but their general well-being.

Kiwi Sports



The NZ Curriculum Principles:

Achievement Objectives:

Personal Health and Physical Development

We will be learning about "participation". We will look at what influences our willingness to participate and to keep participating. We will play games to highlight the factors such as environment, rules and groupings that play a part. We will also consider what can be gained by participating at various levels such as player, official, administrator and sponsor.

Students will:

- use regular, enjoyable physical activity for self-care and personal well-being;
- describe and demonstrate simple health care and safety procedures;

Movement Concepts and Motor Skills

Students will:

- develop fine and gross motor skills
- develop a wide range of movement skills
- participate in a range of games and activities and identify the factors that make participation enjoyable and safe.
- use equipment to develop movement skills in a range of different play environments and will care for the equipment;
- Identify and discuss obvious hazards and adopt safe practices

Relationships with Other People

Students will:

- demonstrate sharing and co-operative skills in groups
- understand the impact of teamwork and how to function in teams
- comprehend what good winners and losers do
- express their own ideas, needs, and feelings effectively and listen to those of other people

Healthy Communities and Environments

Students will:

- take individual and collective action to contribute to safe environments that can be enjoyed by all;
- identify and discuss obvious hazards in school and adopt simple safety practices.

Kiwi Sports



Underlying concepts:

Participating is good for body, your friendships, your sense of purpose and your community/class.

Participation can be influenced by game rules, court size, playing area, school rules, competition, points systems, social factors and player attitude

My fun is not more important than your fun

Participation in teams and working together is vital for success

People participate in different ways for different reasons (player, official, administrator, spectator, sponsor)

Key Competencies:

Managing Self

- Students who can manage themselves are enterprising resourceful, reliable and resilient
- Students who can establish personal goals, make plans and set high standards for one self
- Students are learning to act appropriately and make well informed choices

Relating to Others

- Active listening, recognizing different points of view, sharing ideas and taking on different roles in different situations

Participating and Contributing

- Active participants in contexts and balancing roles and responsibilities

Thinking

- Using thinking and cognitive processes to make sense of a question information experiences and ideas
- Using thinking and cognitive processes to make sense of and question information experiences and ideas

In this particular programme, health is incorporated through, and Key Understandings are covered in and out of class situations. We feel Owairoa is enthusiastic about sporting activities and this year organising time for fun sports and an emphasis on sport for all and full participation from the Owairoa community.

In school, both remedial and extension Sport groups were organised and reflected on term by term to ensure all students were catered for. Also, the Sports Specialist developed an occupational therapy programme for special needs students under guidance from Paediatric Therapy who are service providers for the South Auckland Disabilities Service. Members of staff have also given up every lunchtime this year to ensure mentally disabled students are given an opportunity to walk around the school and aid in their therapy and rehabilitation.

Kiwi Sports



Other sporting funds were spent on updating softball, fitness apparatus, athletics equipment and small balls.

Owairoa understands the importance of living a healthy and active lifestyle and modelling this to our students through teachers' role modelling, teachers' personal achievements and actions. There have been various opportunities during lunchtimes for children to engage in sports with teachers. Every lunch there is a range of team sports such as cricket, swimming, rugby, touch, softball and netball that children are given the opportunity to join. Also, there is fun activities such as high/long jump, basketball drills and inter class netball and soccer competitions when Covid protocols allowed. Children can participate in a range of sports days such as Sports Competition Days: gymnastics, hockey, rugby, touch, softball, netball fun, soccer fun, Tip Top fun day (some of these fun days were cancelled due to the pandemic). These one-day events cater for the children who didn't make the school teams where the emphasis is on fun.

Other Merits

Juniors maintained healthy lunches programme

Swimming lessons are on-going at the school. Each child receives a 45 minute pool session per week in terms 1 and 4.

Time was given to children in need of occupational therapy to increase fine and gross motor skills

Twitter and blog updates covered sporting events and generating interest from the community

*few events in term 1 were cancelled due to the Covid Pandemic.

Kiwi Sports



As a school we are continually reviewing and reflecting on how we can improve to ensure the best for the students in our care. We believe that through these efforts the children are more active and aware of the benefits of exercise. The children are enthusiastic and engaged in sporting activities and know that participation, sportsmanship and striving for excellence in all they do is encouraged by all staff. We have made significant improvement in inter-school competitions this year and believe there is an overall improvement in school wide fitness levels. More importantly we are developing a culture within the school where it is ok to participate in sporting activities without having to be an elite athlete and we can enjoy all aspects of physical activity and fair play.

These teachers were supported by a wonderful Board of Trustees that believed that change was the answer to the diminishing fitness levels and participation of physical activity in our school and provided ideas and funds to ensure the programme continued. The teachers of the school, as a whole, supported and got behind the school wide fitness and as a result become more active and fit themselves. The sport committee continue to always be amazing, continually giving up time for lunchtime and out of school hour activities with students. Their wealth of knowledge and passion for the students is unquestionable.

The improved links to the community lead to many others help with the many initiatives the school now has to offer. Howick Gymnastic Club, Pakuranga Athletics Club and Howick Softball club, Howick Tennis Club have all helped to ensure our students are giving excellent opportunities in sport. Ma whero ma pango ka oti ai te mahi.

We found there was improvements in student's value of themselves and others, these were shown in positive relationships forged between students through sport and the ability to think of others participation levels during games and play to ensure games were equal and fair when they needed to be.

As a result to the significant improvement Owairoa Primary School has shown achievements in many areas most importantly being the passion that students now have for physical activity. Owairoa as a community is now more active and know the importance of participating fully in physical activity from an early age. We believe that children that are future focused that continue to be active after they have left our school and then subsequently give back to the community is our greatest achievement to date.

As a result of our dedicated team of coaches we have shown improvement in inter-school sports significantly in athletics, cross country, soccer and rugby. Students are developing a greater respect for the place physical activity and competition have in regard to fair play and sportsmanship and also providing opportunities for all students to play in fair and fun games on an inter school level.

Kiwi Sports



At Owairoa we believe we are the pathway to the future improving Hauora and wellbeing for all students, parents and community members that set foot in its doors. The collaboration between staff, families and the community as a whole give ample opportunities for all students, no matter what their ability to engage, enjoy and participate fully in a fit, active and healthy lifestyle. Our children are both enthusiastic and engaged and are aware of the benefits exercise has on the body and the need for it in our lives.

Owairoa Primary School is a signatory to, and supporter of, the HPPA Fair Play Charter. The nature of sport at Owairoa is to expose students to many codes in order to encourage them to remain active and to spark an interest in a sport a student might otherwise not get. At Owairoa there is an expectation of 'Fair Play' that is modelled by everyone and monitored by the activity organisers. The Principal is a supporter of the charter and through management and the HOD of Sport meet with their coaches, students and the parents to share this Fair Play Charter. With each group implications of this charter and how it will be implemented and monitored. Signage is apparent in the playgrounds to ensure students and parents are aware of their expectations when participating in any of the noted sports/ activities within the document.

