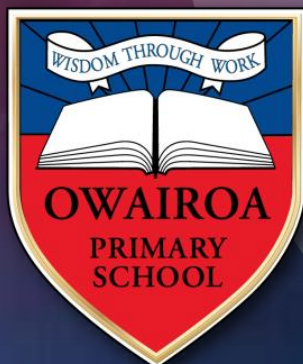


Annual Report 2023



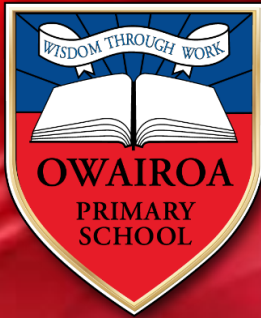
OWAIROA
PRIMARY SCHOOL

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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 taonga - 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, as our bicultural partners, will enjoy 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.

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!

OWAIROA PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1413
Principal:	Alan McIntyre
School Address:	85 Nelson Street, Auckland 2014
School Postal Address:	85 Nelson Street, Auckland 2014
School Phone:	09 538 0060
School Email:	executiveofficer@owairoa.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Emma Nasini	Presiding Member	Elected	Aug-2025
Alan McIntyre	Principal ex Officio		
Bruce Howard	Parent Representative	Co-opted	Aug-2025
Shaun Davidson	Parent Representative	Elected	Aug-2025
Megan Bowles	Parent Representative	Elected	Aug-2025
Kitty Lu	Parent Representative	Elected	Aug-2025
Katherine Foy	Parent Representative	Elected	Aug-2025
Shaun Rice	Parent Representative	Co-opted	Aug-2025
Barry Maxwell	Parent Representative	Co-opted	Aug-2025
Christine Bull	Staff Representative	Elected	Aug-2025

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OWAIROA PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023, 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 2023; 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.

Our audit was completed on 3/07/24. 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 arise in terms of 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'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.

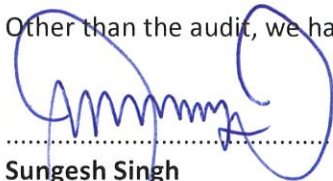
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



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

OWAIROA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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4	Statement of Financial Position
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23	Independent Auditor's Report

Owairoa Primary School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Shaun Davidson

Full Name of Presiding Member

Shaun Davidson

Signature of Presiding Member

27th June 2024

Date:

Alan McIntyre

Full Name of Principal

Alan McIntyre

Signature of Principal

27 June 2024

Date:

Owairoa Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	7,432,147	6,387,207	6,960,660
Locally Raised Funds	3	862,917	791,778	386,079
Interest		123,012	33,960	46,015
Gain on Sale of Property, Plant and Equipment		1,456	-	-
Total Revenue		8,419,532	7,212,945	7,392,754
Expense				
Locally Raised Funds	3	326,700	257,560	240,902
Learning Resources	4	5,519,125	5,423,079	4,963,622
Administration	5	527,320	497,706	523,478
Interest		7,436	2,474	2,555
Property	6	1,947,874	1,482,657	1,747,351
Loss on Disposal of Property, Plant and Equipment		996	-	1,012
Total Expense		8,329,451	7,663,476	7,478,920
Net Surplus / (Deficit) for the year		90,081	(450,531)	(86,166)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		90,081	(450,531)	(86,166)

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,972,236	3,039,737	3,058,402
Total comprehensive revenue and expense for the year		90,081	(450,531)	(86,166)
Contribution - Furniture and Equipment Grant		25,470	-	-
Adjustment to Equity - MOE Capital Works 2022		8,417	-	-
Equity at 31 December		3,096,204	2,589,206	2,972,236
Accumulated comprehensive revenue and expense		3,096,204	2,589,206	2,972,236
Reserves		-	-	-
Equity at 31 December		3,096,204	2,589,206	2,972,236

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	419,894	99,409	378,215
Accounts Receivable	8	545,679	458,519	458,519
GST Receivable		8,215	5,138	-
Prepayments		17,934	13,267	13,267
Investments	9	1,855,967	1,200,000	1,899,055
Funds Receivable for Capital Works Projects	16	13,045	-	-
		2,860,734	1,776,333	2,749,056
Current Liabilities				
GST Payable		-	-	4,631
Accounts Payable	11	564,841	554,667	544,667
Revenue Received in Advance	12	319,724	-	208,241
Provision for Cyclical Maintenance	13	282,765	82,469	82,469
Finance Lease Liability	14	52,627	15,137	15,137
Funds held in Trust	15	12,548	10,078	10,078
Funds held for Capital Works Projects	16	14,844	-	127,048
		1,247,349	662,351	992,271
Working Capital Surplus/(Deficit)		1,613,385	1,113,982	1,756,785
Non-current Assets				
Property, Plant and Equipment	10	1,691,059	1,708,913	1,449,140
		1,691,059	1,708,913	1,449,140
Non-current Liabilities				
Provision for Cyclical Maintenance	13	111,847	219,025	219,025
Finance Lease Liability	14	96,393	14,664	14,664
		208,240	233,689	233,689
Net Assets		3,096,204	2,589,206	2,972,236
Equity		3,096,204	2,589,206	2,972,236

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,646,265	1,336,079	1,495,630
Locally Raised Funds		419,790	301,364	449,789
International Students		543,095	232,920	181,915
Goods and Services Tax (net)		(12,846)	(9,769)	8,368
Payments to Employees		(1,445,105)	(1,459,984)	(884,464)
Payments to Suppliers		(764,141)	(793,136)	(532,021)
Interest Paid		(7,436)	(2,474)	(2,555)
Interest Received		102,987	33,960	31,946
Net cash from/(to) Operating Activities		482,609	(361,040)	748,608
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		460	(8,160)	(1,012)
Purchase of Property Plant & Equipment (and Intangibles)		(380,612)	(535,151)	(753,288)
Proceeds from Sale of Investments		43,088	699,055	184,870
Net cash from/(to) Investing Activities		(337,064)	155,744	(569,430)
Cash flows from Financing Activities				
Furniture and Equipment Grant		25,470	-	-
Finance Lease Payments		(14,974)	53,538	(19,006)
Funds Administered on Behalf of Other Parties		(114,362)	(127,048)	71,562
Net cash from/(to) Financing Activities		(103,866)	(73,510)	52,556
Net increase/(decrease) in cash and cash equivalents		41,679	(278,806)	231,734
Cash and cash equivalents at the beginning of the year	7	378,215	378,215	146,481
Cash and cash equivalents at the end of the year	7	419,894	99,409	378,215

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.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in Applying Accounting Policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21.

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 2023

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.

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.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

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 material.

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 2023

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	12.5% Diminishing value

j) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

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 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 or grants are 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 Comprehensive Revenue and

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.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023

2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,733,608	1,300,491	1,542,511
Teachers' Salaries Grants	4,266,224	4,041,641	4,109,109
Use of Land and Buildings Grants	1,419,316	1,040,075	1,306,668
Other Government Grants	12,999	5,000	2,372
	<u>7,432,147</u>	<u>6,387,207</u>	<u>6,960,660</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:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
Revenue	\$	\$	\$
Donations & Bequests	324,521	216,200	181,293
Curriculum related Activities - Purchase of goods and services	96,315	89,848	74,814
Trading	15,866	11,980	11,160
Fundraising & Community Grants	388	83,750	3,955
Other Revenue	26,217	22,000	21,065
International Student Fees	399,610	368,000	93,792
	<u>862,917</u>	<u>791,778</u>	<u>386,079</u>
Expense			
Extra Curricular Activities Costs	82,883	45,810	38,018
Trading	22,583	13,750	14,753
Fundraising and Community Grant Costs	420	5,000	3,163
International Student - Employee Benefits - Salaries	185,165	180,000	172,541
International Student - Other Expenses	35,649	13,000	12,427
	<u>326,700</u>	<u>257,560</u>	<u>240,902</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>536,217</u>	<u>534,218</u>	<u>145,177</u>

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	69,188	107,493	46,402
Information and Communication Technology	94,383	110,487	106,509
Library Resources	4,234	6,786	4,394
Employee Benefits - Salaries	5,070,886	4,956,313	4,571,205
Staff Development	7,548	12,000	11,870
Depreciation	272,886	230,000	223,242
	<u>5,519,125</u>	<u>5,423,079</u>	<u>4,963,622</u>

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	22,055	7,836	7,208
Board Fees	10,300	8,000	7,850
Board Expenses	14,033	15,000	19,976
Communication	4,433	4,372	4,256
Consumables	18,979	23,500	25,920
Operating Leases	7,198	7,439	8,797
Other	72,681	66,710	57,997
Employee Benefits - Salaries	350,737	339,090	366,469
Insurance	16,838	16,259	15,567
Service Providers, Contractors and Consultancy	10,066	9,500	9,438
	<u>527,320</u>	<u>497,706</u>	<u>523,478</u>

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	19,500	7,500	16,010
Consultancy and Contract Services	89,310	100,060	87,008
Cyclical Maintenance	126,896	48,855	62,470
Grounds	38,063	27,500	25,368
Heat, Light and Water	55,980	66,279	54,542
Repairs and Maintenance	65,994	57,000	69,496
Use of Land and Buildings	1,419,316	1,040,075	1,306,668
Security	16,426	23,000	15,548
Employee Benefits - Salaries	116,389	112,388	110,241
	<u>1,947,874</u>	<u>1,482,657</u>	<u>1,747,351</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 2023

7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	419,894	99,409	378,215
Cash and cash equivalents for Statement of Cash Flows	419,894	99,409	378,215

Of the \$419,894 Cash and Cash Equivalents, \$1,799 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 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	18,525	56,263	7,010
Receivables from the Ministry of Education	149,595	-	49,253
Interest Receivable	42,153	22,128	22,128
Teacher Salaries Grant Receivable	335,406	380,128	380,128
	545,679	458,519	458,519
Receivables from Exchange Transactions	60,678	78,391	29,138
Receivables from Non-Exchange Transactions	485,001	380,128	429,381
	545,679	458,519	458,519

9. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,855,967	1,200,000	1,899,055
Total Investments	1,855,967	1,200,000	1,899,055

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	440,284	15,573	-	-	(19,879)	435,978
Furniture and Equipment	695,895	221,110	-	-	(129,090)	787,915
Information and Communication Technology	236,739	143,876	(35,963)	-	(70,067)	274,585
Motor Vehicles	3,570	-	-	-	(2,040)	1,530
Leased Assets	29,527	162,496	-	-	(44,872)	147,151
Library Resources	43,125	8,710	(997)	-	(6,938)	43,900
Balance at 31 December 2023	1,449,140	551,765	(36,960)	-	(272,886)	1,691,059

The net carrying value of furniture and equipment held under a finance lease is \$147,151 (2022: \$29,527).

Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Buildings	857,243	(421,265)	435,978	841,671	(401,387)	440,284
Furniture and Equipment	1,812,811	(1,024,896)	787,915	1,591,701	(895,806)	695,895
Information and Communication Technology	764,560	(489,975)	274,585	664,355	(427,616)	236,739
Motor Vehicles	10,200	(8,670)	1,530	10,200	(6,630)	3,570
Leased Assets	187,731	(40,580)	147,151	53,538	(24,011)	29,527
Library Resources	106,559	(62,659)	43,900	100,163	(57,038)	43,125
Balance at 31 December	3,739,104	(2,048,045)	1,691,059	3,261,628	(1,812,488)	1,449,140

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	68,866	26,054	16,054
Accruals	8,078	7,842	7,842
Employee Entitlements - Salaries	339,221	383,679	383,679
Employee Entitlements - Leave Accrual	148,676	137,092	137,092
	<u>564,841</u>	<u>554,667</u>	<u>544,667</u>
Payables for Exchange Transactions	564,841	554,667	544,667
	<u>564,841</u>	<u>554,667</u>	<u>544,667</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
International Student Fees in Advance	278,565	-	135,080
Other Revenue in Advance	41,159	-	73,161
	<u>319,724</u>	<u>-</u>	<u>208,241</u>

13. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	301,494	301,494	245,694
Increase to the Provision During the Year	126,896	48,855	62,470
Use of the Provision During the Year	(33,778)	(48,855)	(6,670)
Provision at the End of the Year	<u>394,612</u>	<u>301,494</u>	<u>301,494</u>
Cyclical Maintenance - Current	282,765	82,469	82,469
Cyclical Maintenance - Non current	111,847	219,025	219,025
	<u>394,612</u>	<u>301,494</u>	<u>301,494</u>

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

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending 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 2023

14. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	61,692	15,137	17,118
Later than One Year and no Later than Five Years	105,360	14,664	15,874
Future Finance Charges	(18,032)	-	(3,191)
	<u>149,020</u>	<u>29,801</u>	<u>29,801</u>
Represented by			
Finance lease liability - Current	52,627	15,137	15,137
Finance lease liability - Non current	96,393	14,664	14,664
	<u>149,020</u>	<u>29,801</u>	<u>29,801</u>

15. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	12,548	10,078	10,078
	<u>12,548</u>	<u>10,078</u>	<u>10,078</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 2023

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 9.

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Bell & PA System		75,470	(18,682)	(67,495)	10,707	-
Block 3 Upgrade		-	71,966	(85,011)	-	(13,045)
Drainage Works		27,431	-	(15,697)	-	11,734
Targeted Roof Replacement		24,147	18,784	(39,821)	-	3,110
Totals		127,048	72,068	(208,024)	10,707	1,799

Represented by:

Funds Held on Behalf of the Ministry of Education	14,844
Funds Receivable from the Ministry of Education	(13,045)

	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	-

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 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 2023

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	10,300	7,850
<i>Leadership Team</i>		
Remuneration	676,573	659,459
Full-time equivalent members	5	5
Total key management personnel remuneration	<u>686,873</u>	<u>667,309</u>

There are 9 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 - 180
Benefits and Other Emoluments	20 - 30	20 - 30
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
130 - 140	1	-
120 - 130	3	1
110 - 120	2	2
100 - 110	9	6
	<u>15</u>	<u>9</u>

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

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:

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

20. Contingencies

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

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$1,799 (2022: \$127,048) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block 3 Upgrade	71,966	85,011	(13,045)
Drainage Works	27,431	15,697	11,734
Targeted Roof Replacement	42,931	39,821	3,110
Total	142,328	140,529	1,799

(b) Operating Commitments

As at 31 December 2023, the Board has no existing contracts.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	419,894	99,409	378,215
Receivables	545,679	458,519	458,519
Investments - Term Deposits	1,855,967	1,200,000	1,899,055
Total financial assets measured at amortised cost	<u>2,821,540</u>	<u>1,757,928</u>	<u>2,735,789</u>

Financial liabilities measured at amortised cost

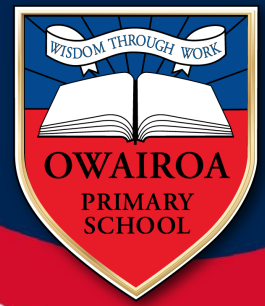
Payables	564,841	554,667	544,667
Finance Leases	149,020	29,801	29,801
Total financial liabilities measured at amortised cost	<u>713,861</u>	<u>584,468</u>	<u>574,468</u>

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.



ANALYSIS OF VARIANCE WRITING TARGET 2022

Strategic Aim: To ensure a high level of Literacy across the school and remediate areas arising from the two Covid years.

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

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 School Board	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	eastTle 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	

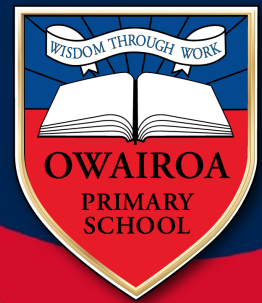
ANALYSIS:

End of Year 1 Target group (Year 2's in 2022)

24 students were identified at the end of 2021 as being below the expected level and were put in our target group. This was 16% of the 154 students in that year group.

The Year 2 target group consisted of:

- 8 boys and 8 girls
- 6 students (28%) 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
- 4 students have been identified with Special Needs, 1 of which we have applied for ORR funding unsuccessfully.



By the end of 2022 out of the 24 students:

- 8 students (33%) left the school during the year

Of the 16 students remaining:

- 1 student (6%) had moved from writing below the expected level to writing at their expected level.
- 15 students (94%) made varying degrees of progress but are still writing below the expected level. These students have been added to our 2023 priority learners list and will continue to be monitored this year.

End of Year 2 Target group (Year 3's in 2022)

38 students were identified at the end of 2021 as being below the expected level and were put in our target group. This was 28% of the 135 students in that year group.

The Year 3 target group consisted of:

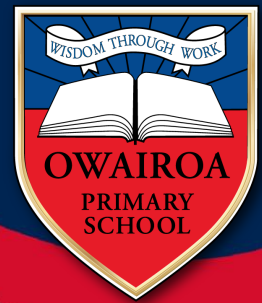
- 19 boys and 19 girls
- 7 students (18%) did not have English as their first language and attended weekly ESOL lessons
- 3 students (7.8%) have been identified as having SEN

By the end of 2022 out of the 38 students:

- 11 students (28.9%) left the school during the year
- 5 students (13%) had made significant progress and were assessed to be working at the expected curriculum level at the end of the year.
- 3 students (7%) were assessed to be working well below their expected curriculum level at the end of the year. All 3 students (100%) were learning English as a second language and attended weekly ESOL lessons in 2022. 1 student (33%) had significant health issues, affecting attendance.

Out of the remaining 19 students:

- 19 students (100%) made progress but were assessed to be working below their expected curriculum level at the end of the year and will be added to the 2023 priority learners list.
- 2 students (10%) were identified as having SEN
- 8 students (42%) were learning English as a second language and attended weekly ESOL lessons in 2022.



End of Year 3 Target group (Year 4's in 2022)

8 students (6%) were identified at the end of 2021 as being well below the expected level and 54 students (40%) were identified at the end of 2021 as being below the expected level, of the 136 students in that year group.

Well Below:

The Year 4 target group consisted of:

- 5 boys and 3 girls
- 5 students (63%) were learning English as a second language and attended weekly ESOL lessons
- 1 student (12%) was identified as having SEN

By the end of 2022:

- 1 student (12%) left the school during the year

Out of the 7 remaining students:

- 3 students (43%) moved from writing well below the expected level to writing below the expected curriculum level.
- 1 student (14%) was assessed to be working at their expected curriculum level at the end of the year.
- 3 students (43%) remained well below their expected curriculum level. 2 of those were learning English as a second language and attended weekly ESOL lessons. The other student was identified as having Special Learning Needs.

Below:

The Year 4 target group consisted of:

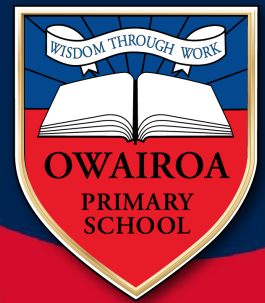
- 30 boys and 24 girls
- 16 students (30%) were learning English as a second language and attended weekly ESOL lessons
- 1 student (2%) was identified to have SEN

By the end of 2022:

- 9 students (17%) left the school during the year

Out of the 45 remaining students:

- 16 students (30%) were assessed to be working at the expected curriculum level, 5 of which attended weekly ESOL lessons.
- 1 female student repeated Year 3 in 2022.
- 26 students (58%) made progress but were assessed to be working below their expected curriculum level at the end of year and will be added to the 2023 priority learners list. 7 of those students attended weekly ESOL lessons.



- 2 students, 1 male and 1 female were assessed to be working well below their expected curriculum level. 50% have Special learning needs and the other 50% identified was ESOL with learning difficulties and will be added to the 2032 priority learners list.

End of Year 4 Target group (Year 5's in 2022)

5 students (4%) were identified at the end of 2021 as being well below the expected level and 41 students (32%) were identified at the end of 2021 as being below the expected level, of the 130 students in that year group.

Well Below:

The Year 5 well below target group consisted of:

- 2 boys and 3 girls
- 1 student (20%) were learning English as a second language and attended weekly ESOL lessons
- 3 students (60%) were identified to have SEN

By the end of 2022:

- 2 students (40%) moved from writing well below the expected level of writing to writing below the expected level.
- 3 students (60%) made progress but remained at writing well below the expected level.

Below:

The Year 5 below target group consisted of:

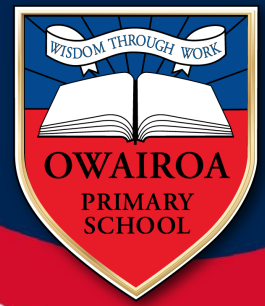
- 25 boys and 16 girls
- 11 students (27%) were learning English as a second language and attended weekly ESOL lessons
- 5 students (12%) had been identified to have Special Learning Needs
- 1 student (2%) was ESOL and had SEN

By the end of 2022:

- 6 students (15%) left the school during the year

Out of the 35 remaining students:

- 6 students (17%) had moved from writing below the expected level to writing at their expected level
- 1 student (3%) moved from writing below the expected level to writing well below their expected level
- 28 students (80%) made progress but were writing below their expected level.



End of Year 5 Target group (Year 6's in 2022)

3 students (2%) were identified at the end of 2021 as being well below the expected level and 35 students (27%) were identified at the end of 2021 as being below the expected level, of the 131 students in that year group.

Well Below

The Year 6 well below target group consisted of:

- 1 boy and 2 girls
- 2 students (66%) were learning English as a second language and attended weekly ESOL lessons

By the end of 2022:

- 1 student (33%) left the school during the year

Out of the 2 remaining students:

- student (50%) moved from writing well below the expected level to writing below the expected level
- 1 student (50%) made progress but remained at writing well below the expected level.

Below

The Year 6 below target group consisted of:

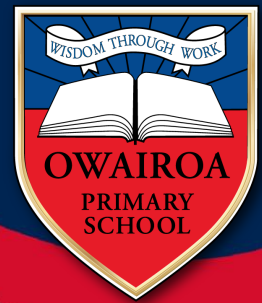
- 23 boys and 12 girls
- 7 students (20%) were learning English as a second language and attended weekly ESOL lessons
- 3 students (9%) had been identified to have Special Learning Needs

By the end of 2022:

- 4 students (11%) had left the school

Out of the 31 remaining students:

- 12 students (39%) had moved from writing below the expected level to writing at their expected level
- 19 students (61%) made progress but were writing below the expected level



WRITING TARGET 2023

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

This Target is to be continued into 2023. Due to disruptions we did not achieve what our goal was in 2022. Our PLD contract has been extended.

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

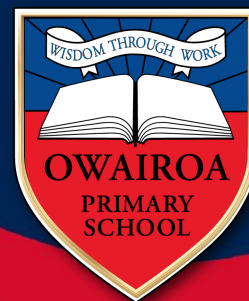
2023 Annual Target:

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 2023 on identified target groups across the school, and continue to work with the PLD providers.

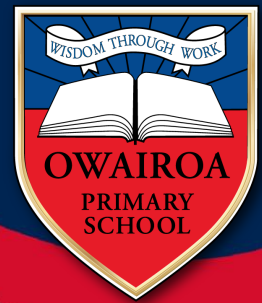
Baseline Data: 2022

Year	Well below	Below	At	Above	Number
End of Year 1		25 (20%)	89 (70%)	14 (11%)	128
End of Year 2		34 (24%)	86 (61%)	21 (15%)	141
End of Year 3	5 (4%)	46 (33%)	61 (44%)	27 (19%)	139
End of Year 4	8 (6%)	37 (28%)	71 (55%)	14 (11%)	130
End of Year 5	6 (5%)	44 (33%)	58 (44%)	24 (18%)	132

Planned actions for 2023:	Timing:	Responsibility:	Resourcing:
1. Data gathered from all students using writing samples, and OTJs in December 2022	Term 4 2022 Term 1 2023	SMT, Teachers	
2. Data analysed to identify needs	Term 1 2023	SMT, Teachers	
3. Data to be reported to School Board.	Term 2 2023	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 2023	Teachers	
5. Provide PD in Writing for all staff through Tools4Teachers under the Ministry PLD contract	Term 1-4 2023	SMT	Tools4Teachers



6. Provide PD to all staff in moderation of writing samples	Term 1-4 2023	SMT/ Team Leaders	eastTle PacT
7. Assess at the end of 2022 using the same assessment tools and report findings	Term 4 2023	Teachers	
8. In school Literacy Groups, i.e. Quick 60, Talk to Learn, ESOL, Remedial	Term 1-4 2023	SMT	Remedial Centre ESOL
9. Parents supported to assist their student at home	Term 1-4 2023	SMT/Teachers	
10. English Language Learners programmes	Term 1-4 2023	DP, specialist teacher	
11. Professional Development in speaking and listening and reading to be provided to all staff	Term 1-4 2023	Tools4Teachers SMT	Speaking & Listening/ Learning Through Talk
12. Review the Classroom Curriculum writing documents to include Literacy Progressions	Term 2 2023	SMT	
13. Mentoring and coaching of classroom teachers to raise practice	Terms 1-4 2023	Tools4Teachers	
14. Professional Growth Cycle to develop knowledge and practice	Terms 1-4 2023	Teachers / PL Leaders	



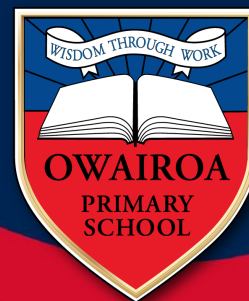
Tikanga Maori - embedded into our School Culture

Owairoa Primary School is committed to meeting Treaty of Waitangi responsibilities by working in partnership with the Maori school community to reach the educational and cultural aspirations of Maori students and their whanau. The partnership involves:

- Maori school community participation and contribution in decision-making on various aspects of school life.
- Senior Managers reflecting the partnership in decisions, day-to-day practices, and procedures.
- Appointment of a Teacher to take every class for Te Reo / Social Sciences, and increase the knowledge, confidence and understanding of the Staff.
- All staff reflecting the partnership in their practice and participation in school life. This commitment includes working towards achieving the goals of the National Education Goals and National Administration Guidelines, particularly:
 - Increasing participation and success of Maori students through the advancement of Maori Education initiatives, including Te Reo Maori and the new Social Sciences.
 - Acknowledging the unique place of Maori.
 - Consulting with the school's Maori community about plans and targets for improving Maori student achievement;
 - Maori students finding Owairoa Primary School is a safe and supportive environment.
 - Implementation of the governance partnership is further detailed in School Board policies, including its Treaty of Waitangi policy.

New Zealand's Cultural Diversity

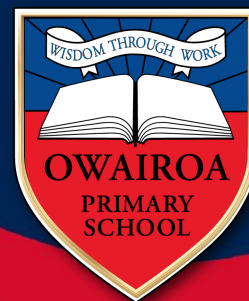
- Owairoa Primary School follows practices, which show inclusiveness to diverse cultures within the school community.
- Programmes and practices fostered to encourage positive cultural understanding.
- Teacher and Teacher Aid employed to provide support for both our ELL and International Learners.
- Our ELL programmes encompass new language acquisition in a thematic based programme that is related to classroom learning.
- Engagement of our diverse cultural group, encouraged through meetings and consultation.
- Cultural groups formed to perform at school events including International Day.



2023 ANNUAL PLAN

Student Progress and Achievement

Strategy	2023 Actions
Effective teaching and learning in every class through a comprehensive programme of professional development, inquiry, observation and appraisal	<ul style="list-style-type: none"> All planning will follow a structure and be on line through G-suite, it will be managed and reviewed weekly and adapted to the learning needs of the students TL AL Staff will be guided into effective teaching and learning programmes using AFL practices in all areas, monitored by TL AL PL The Digital part of the technology curriculum will continue to be strengthened and PD to support staff will continue AL TL Focus on continued improvement with Literacy skills will continue and be monitored by LT TL
Use of data to track, monitor, report and support student progress, including Maori, Pasifika and those who need special assistance	<ul style="list-style-type: none"> Assessment data used to identify students at risk of not achieving. Referrals made to provide specific support through support staff AL SENCO
Reward and acknowledge student achievement	<ul style="list-style-type: none"> Students will be rewarded with certificates on a weekly basis in the class and at assemblies ALL Staff
Self-motivated learners will be more evident in all classrooms	<ul style="list-style-type: none"> Students will be actively encouraged through AFL practices to discuss their next learning steps ALL Staff
Students will be engaged in authentic Inquiry processes through I Steam	<ul style="list-style-type: none"> Inquiry based learning will be through I Stream will be monitored to ensure thinking skills are developed and practised by all ALL Staff
Ongoing review of assessment practices will improve student outcomes	<ul style="list-style-type: none"> A review will be held of assessment practices ,and a review of reporting to parents will include community consultation As part of the PLD contract we will be investigating and trialling PACT SM



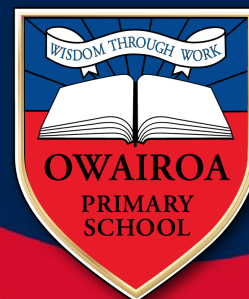
Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Employee wellbeing always an important consideration Family ethos promoted to encourage caring and positive welfare of staff.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Equal opportunities promoted within the school procedures. EEO programme in place for many years</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>All applicants considered for all vacancies based on suitability for advertised position</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<i>School Charter statement recognises the support for the Treaty Of Waitangi and of particular recognition for the Tangata Whenua</i>
How have you enhanced the abilities of individual employees?	<i>Offering opportunities based on attitude and work ethic rather than just seniority for selection</i>
How are you recognising the employment requirements of women?	<i>Opportunities for women evident in current appointments in the school</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Making provision for staff with disabilities. Board support for staff requiring medical leave and still retaining their position</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES
Do you operate an EEO programme/policy?	YES



Has this policy or programme been made available to staff?	<i>Yes, current policy available to all staff</i>
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	<i>Further training in consideration</i>
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	<i>EEO a School Board priority and allocated to Board member in a reporting role to the Board</i>
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	<i>Reporting to School Board as and when relevant to School Board Meeting</i>
Does your EEO programme/policy set priorities and objectives?	<i>General but not specific goal setting</i>

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

In 2023 the school received total Kiwisport funding of \$12,525.76 (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 2023 a new concept was trialled where our senior school had an additional 90 minutes of sport from weeks 6-10 in terms 2 and 3. 10 different sporting codes were on option in each term. Teachers, students and help from outside agencies developed a wide range of skills from running, ball skills, hand eye coordination to name a few.

Lunchtime sport and games was developed and restructured 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

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.

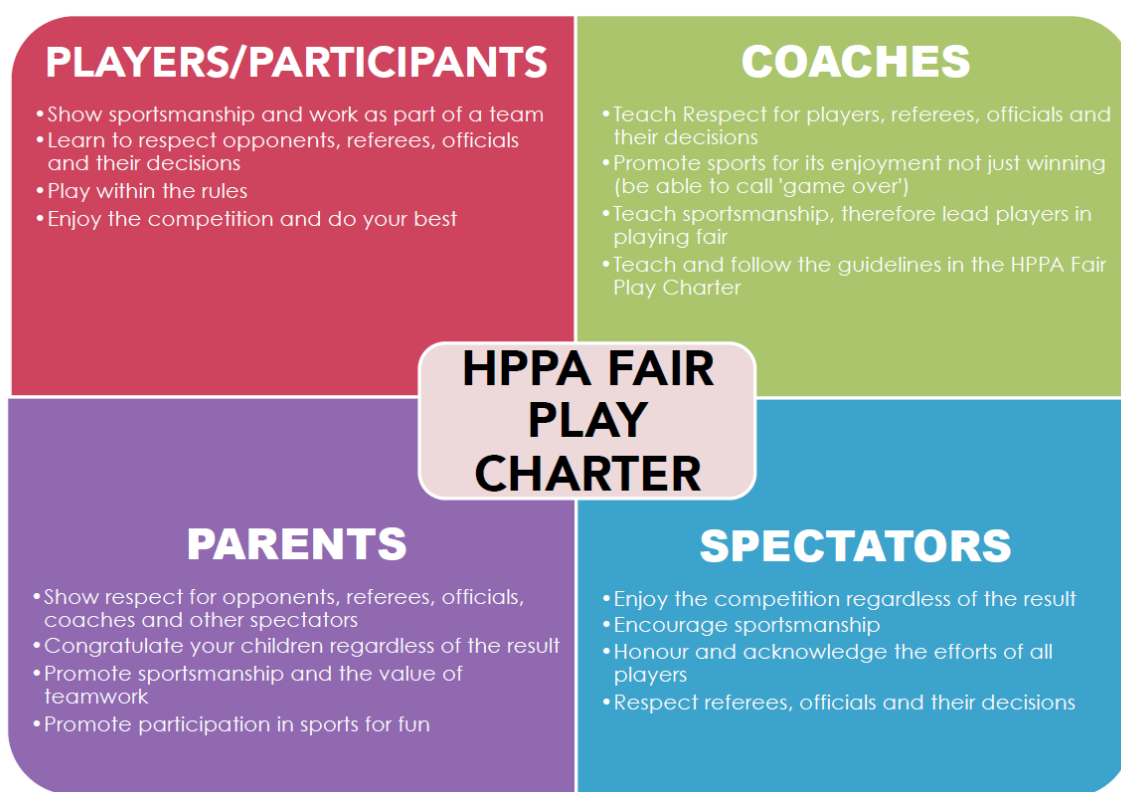
As a result of our dedicated team of coaches we have shown improvement in inter-school sports significantly in athletics, cross country, soccer and rugby. Students are developing a greater respect for the place physical activity and competition have in regard to fair play and sportsmanship and also providing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



Kiwi Sports

