

OHAKUNE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2410

Principal: Lisa Clark

School Address: Arawa Street

School Postal Address: Arawa Street, Ohakune, 4625

School Phone: 06 385 8384

School Email: mfredericksen@ohakune.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

OHAKUNE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
21 - 24	Independent Auditor's Report
25	Members of the Board
26	Statement of Compliance with Employment Policy
27	Kiwisport
28 - 40	Statement of Variance
41	Report on how the school has given effect to Te Tiriti o Waitangi

Ohakune 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.

William Graham Aitken

Full Name of Presiding Member

Willie Aitken

Signature of Presiding Member

Thursday 30th May 2024

Date:

Andrea Martin (Rose)

Full Name of Acting Principal

[Signature]

Signature of Acting Principal

Thursday 30th May 2024

Date:

Ohakune School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,528,362	2,484,683	3,169,388
Locally Raised Funds	3	105,377	39,700	101,663
Interest		26,529	350	772
Gain on Sale of Property, Plant and Equipment		-	-	3,026
Other Revenue		-	-	2,232
Total Revenue		3,660,268	2,524,733	3,277,081
Expense				
Locally Raised Funds	3	110,960	22,300	86,588
Learning Resources	4	2,469,237	1,917,648	2,230,387
Administration	5	481,410	192,050	428,703
Interest		2,214	1,337	2,657
Property	6	428,866	445,934	458,126
Loss on Disposal of Property, Plant and Equipment		6,553	-	-
Total Expense		3,499,240	2,579,269	3,206,461
Net Surplus / (Deficit) for the year		161,028	(54,536)	70,620
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		161,028	(54,536)	70,620

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

Ohakune 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		905,423	840,051	834,803
Total comprehensive revenue and expense for the year		161,028	(54,536)	70,620
Contribution - Furniture and Equipment Grant		55,051	-	-
Equity at 31 December		1,121,502	785,515	905,423
Accumulated comprehensive revenue and expense		1,121,502	785,515	905,423
Equity at 31 December		1,121,502	785,515	905,423

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.

Ohakune School Statement of Financial Position

As at 31 December 2023

		2023	2023 Budget (Unaudited)	2022
	Notes	Actual \$	\$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	930,751	316,774	821,411
Accounts Receivable	8	196,548	192,903	158,893
GST Receivable		27,205	45,717	-
Prepayments		16,734	12,229	13,841
Inventories	9	17,319	17,194	20,429
Funds Receivable for Capital Works Projects	16	15,477	-	18,291
		1,204,034	584,817	1,032,865
Current Liabilities				
GST Payable		-	-	10,466
Accounts Payable	11	216,241	179,386	252,529
Revenue Received in Advance	12	15,958	8,532	7,135
Provision for Cyclical Maintenance	13	44,917	4,667	-
Finance Lease Liability	14	14,003	12,384	14,351
Funds held in Trust	15	8,824	-	-
Funds held for Capital Works Projects	16	323,317	-	255,700
		623,260	204,969	540,181
Working Capital Surplus/(Deficit)		580,774	379,848	492,684
Non-current Assets				
Property, Plant and Equipment	10	608,617	581,484	581,449
		608,617	581,484	581,449
Non-current Liabilities				
Provision for Cyclical Maintenance	13	56,112	166,915	148,000
Finance Lease Liability	14	11,777	8,902	20,710
		67,889	175,817	168,710
Net Assets		1,121,502	785,515	905,423
Equity		1,121,502	785,515	905,423

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

Ohakune School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023 Budget	2022
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,219,498	775,974	1,175,304
Locally Raised Funds		110,703	39,700	99,327
Goods and Services Tax (net)		(37,671)	-	56,183
Payments to Employees		(647,041)	(495,100)	(624,272)
Payments to Suppliers		(532,844)	(462,525)	(450,895)
Interest Paid		(2,214)	(1,337)	(2,657)
Interest Received		16,454	350	906
Net cash from/(to) Operating Activities		126,885	(142,938)	253,896
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		5,359	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(86,494)	(71,000)	(76,796)
Net cash from/(to) Investing Activities		(81,135)	(71,000)	(76,796)
Cash flows from Financing Activities				
Furniture and Equipment Grant		55,051	-	-
Finance Lease Payments		(10,915)	(11,844)	(12,477)
Funds Administered on Behalf of Other Parties		19,454	-	114,232
Net cash from/(to) Financing Activities		63,590	(11,844)	101,755
Net increase/(decrease) in cash and cash equivalents		109,340	(225,782)	278,855
Cash and cash equivalents at the beginning of the year	7	821,411	542,556	542,556
Cash and cash equivalents at the end of the year	7	930,751	316,774	821,411

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

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

Ohakune School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

The 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.

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,222,216	761,014	1,112,745
Teachers' Salaries Grants	1,965,637	1,448,851	1,756,424
Use of Land and Buildings Grants	317,364	254,818	287,919
Other Government Grants	23,145	20,000	12,300
	3,528,362	2,484,683	3,169,388

The school has opted in to the donations scheme for this year. Total amount received was \$44,695.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	22,186	2,500	17,996
Fees for Extra Curricular Activities	28,588	200	22,498
Trading	13,386	-	15,090
Fundraising & Community Grants	7,868	2,000	18,072
Other Revenue	33,349	35,000	28,007
	105,377	39,700	101,663
Expense			
Extra Curricular Activities Costs	38,032	4,000	26,122
Trading	19,274	-	20,552
Fundraising & Community Grant Costs	4,800	-	17,591
Other Locally Raised Funds Expenditure	48,854	18,300	22,323
	110,960	22,300	86,588
<i>Surplus/(Deficit) for the year Locally raised funds</i>	(5,583)	17,400	15,075

The school received a grant from the TG Macarthy Trust for \$2,000 which is included in the Fundraising and Community Grants line

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	63,303	78,750	63,508
Employee Benefits - Salaries	2,329,741	1,758,851	2,092,434
Staff Development	24,391	38,100	17,979
Depreciation	51,802	41,947	56,466
	2,469,237	1,917,648	2,230,387

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	5,550	5,550	5,388
Board Fees	2,890	4,000	3,405
Board Expenses	5,241	4,200	5,536
Communication	2,664	4,400	3,555
Consumables	27,159	31,000	26,560
Operating Leases	6,363	4,000	6,338
Other	24,869	27,800	23,593
Employee Benefits - Salaries	99,346	100,100	100,737
Service Providers, Contractors and Consultancy	13,140	11,000	11,400
Healthy School Lunch Programme	294,188	-	242,191
	481,410	192,050	428,703

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	18,111	18,500	18,606
Cyclical Maintenance Provision	(46,971)	22,416	16,250
Grounds	2,127	3,900	3,480
Heat, Light and Water	28,195	40,000	36,557
Rates	4,204	4,500	4,351
Repairs and Maintenance	19,169	15,800	14,122
Use of Land and Buildings	317,364	254,818	287,919
Security	396	1,000	837
Employee Benefits - Salaries	86,271	85,000	76,004
	428,866	445,934	458,126

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	930,751	316,774	821,411
Cash and cash equivalents for Statement of Cash Flows	930,751	316,774	821,411

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

Of the \$930,751 Cash and Cash Equivalents \$323,317 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	645	20,092	1,500
Receivables from the Ministry of Education	10,648	-	-
Interest Receivable	10,075	134	-
Banking Staffing Underuse	-	42,525	-
Teacher Salaries Grant Receivable	175,180	130,152	157,393
	<u>196,548</u>	<u>192,903</u>	<u>158,893</u>
Receivables from Exchange Transactions	10,720	20,226	1,500
Receivables from Non-Exchange Transactions	185,828	172,677	157,393
	<u>196,548</u>	<u>192,903</u>	<u>158,893</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniforms	17,319	17,194	20,429
	<u>17,319</u>	<u>17,194</u>	<u>20,429</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Land	85,800	-	-	-	-	85,800
Building Improvements	365,150	-	-	-	(11,701)	353,449
Furniture and Equipment	71,484	73,395	-	-	(18,466)	126,413
Information and Communication Technology	19,037	-	-	-	(6,600)	12,437
Leased Assets	34,029	5,483	-	-	(14,286)	25,226
Library Resources	5,949	92	-	-	(749)	5,292
Balance at 31 December 2023	<u>581,449</u>	<u>78,970</u>	<u>-</u>	<u>-</u>	<u>(51,802)</u>	<u>608,617</u>

The net carrying value of equipment held under a finance lease is \$25,226 (2022: \$34,029)

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 \$
Land	85,800	-	85,800	85,800	-	85,800
Building Improvements	587,041	(233,592)	353,449	587,041	(221,891)	365,150
Furniture and Equipment	385,839	(259,426)	126,413	312,442	(240,958)	71,484
Information and Communication Technology	149,918	(137,481)	12,437	149,918	(130,881)	19,037
Leased Assets	48,811	(23,585)	25,226	70,532	(36,503)	34,029
Library Resources	50,899	(45,607)	5,292	50,808	(44,859)	5,949
Balance at 31 December	<u>1,308,308</u>	<u>(699,691)</u>	<u>608,617</u>	<u>1,256,541</u>	<u>(675,092)</u>	<u>581,449</u>

11. Accounts Payable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	17,907	40,002	83,502
Accruals	3,700	3,488	3,592
Employee Entitlements - Salaries	185,828	130,152	157,393
Employee Entitlements - Leave Accrual	8,806	5,744	8,042
	<u>216,241</u>	<u>179,386</u>	<u>252,529</u>
Payables for Exchange Transactions	216,241	179,386	252,529
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>216,241</u>	<u>179,386</u>	<u>252,529</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue Received in Advance	11,261	8,532	7,135
Ministry of Education Grants in Advance	4,697	-	-
	<u>15,958</u>	<u>8,532</u>	<u>7,135</u>

13. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	148,000	149,166	131,750
Increase to the Provision During the Year	12,198	22,416	22,333
Other Adjustments	(59,169)	-	(6,083)
Provision at the End of the Year	<u>101,029</u>	<u>171,582</u>	<u>148,000</u>
Cyclical Maintenance - Current	44,917	4,667	-
Cyclical Maintenance - Non current	56,112	166,915	148,000
	<u>101,029</u>	<u>171,582</u>	<u>148,000</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 / painting quotes.

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	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	15,423	12,384	16,458
Later than One Year and no Later than Five Years	12,448	8,902	22,121
Future Finance Charges	(2,091)	-	(3,518)
	<u>25,780</u>	<u>21,286</u>	<u>35,061</u>

Represented by

Finance lease liability - Current	14,003	12,384	14,351
Finance lease liability - Non current	11,777	8,902	20,710
	<u>25,780</u>	<u>21,286</u>	<u>35,061</u>

15. Funds held in Trust

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	8,824	-	-
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>8,824</u>	<u>-</u>	<u>-</u>

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

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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Block 1 Alterations			3,786	(3,786)	-	-	-
Radiators to Corridor		227521	(3,234)	6,234	(3,000)	-	-
AMS/Block 1 - ILE		214289	15,712	14,830	(30,542)	-	-
Toilet Refurbishment		216387	3,625	3,875	(7,500)	-	-
SIP - Staffroom Refurb		220676	156,949	141,847	(237,454)	-	61,342
LSPM Site: Fencing		229999	(13,195)	-	(2,282)	-	(15,477)
Masterkey Hardware System		236595	(1,862)	4,206	(2,344)	-	-
Accessible Bathrooms		229125	75,628	42,973	(109,589)	-	9,012
Block 1 - Roof Remediation		243320	-	9,460	(6,560)	-	2,900
Block 3 - ILE Refurbishment		242395	-	206,684	-	-	206,684
Learning Support Coordinator Space		220128	-	43,379	-	-	43,379
Totals			237,409	469,702	(399,271)	-	307,840

Represented by:

Funds Held on Behalf of the Ministry of Education	323,317
Funds Receivable from the Ministry of Education	(15,477)

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Block 1 Alterations			3,786	-	-	-	3,786
Blocks 1 & 5 Roof Replace		214288	10,511	(3,011)	(7,500)	-	-
Block 1 Window Replacement		220365	(3,125)	17,504	(14,379)	-	-
Radiators to Corridor		227521	7,630	-	(10,864)	-	(3,234)
New Accessible Ramps		226775	(1,080)	4,080	(3,000)	-	-
AMS/Block 1 - ILE		214289	116,410	-	(100,698)	-	15,712
Dust Extractor Fan Rm 7		229430	859	191	(1,050)	-	-
Toilet Refurbishment		216387	3,625	-	-	-	3,625
SIP - Staffroom Refurb		220676	(9,267)	166,216	-	-	156,949
LSPM Site: Fencing		229999	(13,195)	-	-	-	(13,195)
Drainage Remediation		214287	40,445	-	(40,445)	-	-
Masterkey Hardware System		236595	-	42,213	(44,075)	-	(1,862)
Accessible Bathrooms		229125	-	152,222	(76,594)	-	75,628
Totals			156,599	379,415	(298,605)	-	237,409

Represented by:

Funds Held on Behalf of the Ministry of Education	255,700
Funds Receivable from the Ministry of Education	(18,291)

17. Related Party Transactions

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

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

The school house was rented to the Principal at a discounted rate of \$270 per fortnight and to private tenants of \$540 per fortnight during the year.

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	2,890	3,405
<i>Leadership Team</i>		
Remuneration	1,277,572	1,073,578
Full-time equivalent members	12.00	11.60
Total key management personnel remuneration	1,280,462	1,076,983

There are 7 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that met 7 and 7 times respectively. 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	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
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
100 - 110	3.00	-
110 - 120	1.00	1.00
130 - 140	1.00	-
	5.00	1.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

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

As at 31 December 2023, the Board had capital commitments of \$542,289 (2022: \$455,654) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
SIP - Staffroom Refurb	360,062	246,721	113,341
LSPM Site: Fencing	128,622	110,099	18,523
Accessible Bathrooms	287,176	186,183	100,993
Block 1 - Roof Remediation	11,030	6,560	4,470
Block 3 - ILE Refurbishment	247,783	0	247,783
Learning Support Coordinator Space	57,179	0	57,179
Total	1,091,852	549,563	542,289

(b) Operating Commitments

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

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	930,751	316,774	821,411
Receivables	196,548	192,903	158,893
Total financial assets measured at amortised cost	1,127,299	509,677	980,304

Financial liabilities measured at amortised cost

Payables	216,241	179,386	252,529
Finance Leases	25,780	21,286	35,061
Total financial liabilities measured at amortised cost	242,021	200,672	287,590

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.

Ohakune School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Willie Aitken	Presiding Member	Elected	Sep 2025
Lisa Clark	Principal	ex Officio	
Simon Barlow	Parent Representative	Co-opted	Sep 2025
Sarah Drinkwater	Parent Representative	Elected	Sep 2025
Mel Pakai- Evans	Parent Representative	Elected	Sep 2025
Dean Sherrit	Parent Representative	Appointed	Sep 2025
Laura Baker	Staff Representative	Elected	Sep 2025
Donna Summerhays	Minute Taker	Appointed	Sep 2025

Ohakune School

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Ohakune School Board:

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



Statement of Kiwisport Funding 2023

Kiwisport funding is a government initiative to support students' participation in organised sport.

In 2023 Ohakune Primary School received a total of **\$4384.12** of Kiwisport funding (excl GST).

This funding was allocated to swimming lessons for our students at our local pool.

Nga mihi

A handwritten signature in blue ink, appearing to read 'Lisa Clark', is positioned above the printed name.

Lisa Clark
PRINCIPAL

On behalf of the Ohakune Primary School BOT



School Name:	Ohakune Primary School - 2023	School Number:	2410
---------------------	--------------------------------------	-----------------------	-------------

Strategic Aims:	<p><i>Goals that focus on improving student achievement:</i></p> <p>Goal 1</p> <p><u>Accelerating Learner Achievement:</u></p> <p>We will encourage equity and excellence of our learners.</p> <p><u>Excellence and Quality teacher:</u></p> <p>We will equip and encourage excellence in our teachers to enhance learning.</p> <p>Goal 2</p> <p><u>Responsive Curriculum</u></p> <p>To provide an educationally responsive curriculum that recognises the unique contexts for learning in our community.</p> <p>Goal 3</p> <p><u>Wellbeing</u></p> <p>To promote the health and wellbeing of all of our learners through the introduction of robust systems to monitor, support and improve hauora now and into the future.</p> <p><u>Whanau engagement</u></p> <p>Our whanau are actively encouraged to support our learners to achieve success.</p>	
Annual Aim:	<p>To increase the number of learners achieving at or above their curriculum level in Reading, Writing and Mathematics. To increase attendance to 90% or above schoolwide</p>	
Targets:	<p>Schoolwide targets based on end of 2023 data Current school roll 250</p> <p>Reading</p> <p>Schoolwide there are 40 learners who are tracking below their curriculum level for their year group with a larger group of 16 in Year 3. Currently across the school in Reading, we have 23 males tracking below in comparison to 12 girls.. 21 of the 40 are Maori including 15 Maori males. Our goal is for all learners tracking below in Reading to make at least one year of</p>	



accelerated progress. 12 learners are identified as well below however these are learners with special needs. This data does not include new enrolments in 2024 and we will include them after assessments and OTJs are formed.

Maths

47 learners in our school are below the curriculum level for their year group in Maths. Of these 47, 41 are Maori with 15 Maori males identified as priority learners and 9 females. They are predominantly from Year 2 and 3.

Our goal is to accelerate the learning of these learners by one or more years.

Writing

There are 45 learners who are below the expectation for their year level in writing. Of these 45 there are 25 Maori learners including 13 Maori males and 12 females. Our goal is for all the learners tracking below to make at least one year's accelerated progress. We have 16 learners who are well below and many of them have specialist interventions including ICS, ORRs and learning support or are on an individualised learning programme.

Attendance Goal included in planning ahead for 90% Schoolwide

**Baseline Data:
End 2023**

Reading

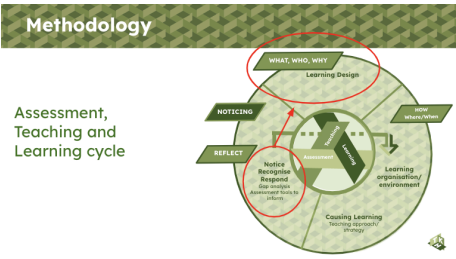
79% of our learners are working at or above their curriculum level.
52% of Māori males and 85% Māori females at or above their curriculum level.
70% of males are working at or above their curriculum level.

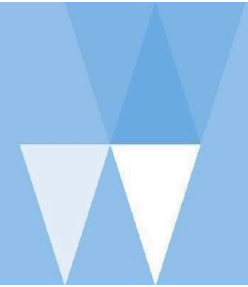
Writing

77 % of our learners are working at or above their curriculum level.
49% of Māori males and 73% of Māori females working at or above their curriculum level.
69% of males are working at or above their curriculum level.

Mathematics

79% of our learners are working at or above their curriculum level.
60% of Maori males and 81% Māori females at or above their curriculum level.
70% of males at or above their curriculum level.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																																										
<p>Reading, Writing and Maths were focus areas for classroom teachers depending on the priority learner needs.</p> <ul style="list-style-type: none"> Reviewed school wide data with BOT, senior leadership and staff. Looked at all school wide data - priority learner groups and early identification of learners requiring additional tier 2 support utilising the support of the LSC. Implementation and first year of structured literacy using the iDeaL platform. This has been a self directed PLD facilitated by principal and DP. Relationship First (RBL) relationships based learning programme continued through impact coaching of teachers - 	<table border="1"> <thead> <tr> <th></th> <th>End of 2022</th> <th>End of 2023</th> </tr> </thead> <tbody> <tr> <td colspan="3">Reading (at or above curriculum level)</td> </tr> <tr> <td>Reading</td> <td></td> <td></td> </tr> <tr> <td>All</td> <td>82%</td> <td>79%</td> </tr> <tr> <td>Maori males</td> <td>66%</td> <td>52 %</td> </tr> <tr> <td>Maori</td> <td>75%</td> <td>69%</td> </tr> <tr> <td colspan="3">Writing</td> </tr> <tr> <td>All</td> <td>80%</td> <td>77%</td> </tr> <tr> <td>Maori males</td> <td>56%</td> <td>49 %</td> </tr> <tr> <td>Maori</td> <td>75%</td> <td>60%</td> </tr> <tr> <td colspan="3">Maths</td> </tr> <tr> <td>All</td> <td>84%</td> <td>79%</td> </tr> <tr> <td>Maori males</td> <td>62%</td> <td>60%</td> </tr> <tr> <td>Maori</td> <td>77%</td> <td>71%</td> </tr> </tbody> </table> <p>We have had some positive shifts this year however this is not easily reflected in our data comparison and analysis from the end of 2022.</p> <p>Our roll increased again in 2023 and with that came more learners who had been tracking below expectations upon entry into our school - some had</p>		End of 2022	End of 2023	Reading (at or above curriculum level)			Reading			All	82%	79%	Maori males	66%	52 %	Maori	75%	69%	Writing			All	80%	77%	Maori males	56%	49 %	Maori	75%	60%	Maths			All	84%	79%	Maori males	62%	60%	Maori	77%	71%	<p>The main focus for 2023 was again on the Relationship First work we had started back in 2020 with the PLD focused on teacher pedagogy through all curriculum areas.</p> <p>When teachers are able to look at what they need to change in their practice to support all tamariki we have seen the biggest shift. There is a shift to agentic thinking from some previous deficit and what it is that we can make a difference within our time at school with our learners..</p> <p>We also implemented a Structured Literacy approach in which our teachers responded well to changing the way they taught Reading. This has been impactful learning as we embed this into 2024. As we embed this in 2024 we will see more positive shifts for all of our learners.</p>	<p>Embedding of IdeaL as our schoolwide Structured Literacy approach with all staff involved in this researched method of teaching and learning to read.</p> <p>School Talk implemented school wide which is a platform for gap analysis and assessment, teaching and learning cycles (ATL).. All teachers will be using this tool by the end of 2024. Again this is funded by the school's operation grant and was declined by the Ministry of Education for funding for this Rich Records of Learning project. Ensuring we are using the tool as an effective use for formative assessment.</p> <div data-bbox="1624 1145 2078 1404">  <p>Methodology</p> <p>Assessment, Teaching and Learning cycle</p> </div>
	End of 2022	End of 2023																																											
Reading (at or above curriculum level)																																													
Reading																																													
All	82%	79%																																											
Maori males	66%	52 %																																											
Maori	75%	69%																																											
Writing																																													
All	80%	77%																																											
Maori males	56%	49 %																																											
Maori	75%	60%																																											
Maths																																													
All	84%	79%																																											
Maori males	62%	60%																																											
Maori	77%	71%																																											



<p>looking at pedagogy and beliefs to reduce disparity in thinking</p> <ul style="list-style-type: none"> • Early identification of learners in the early years to monitor those tracking below or well below and making sure the appropriate supports are put in place early on through analysis of class descriptions. Teacher aides to support as required. • Interventions are run in the classes where learners require extra support depending on the needs. • Referrals for additional support made straight away through SENCO and through to LSC if required. • Moderation across teams to support robust OTJs. • Introduction of School Talk as a progress and gap analysis tool to support assessment and 	<p>moved from other schools. We had also seen slightly increased enrollments from kohanga, where some learners have been in full immersion and some also with high needs. Our goal was for 80% learners to be at or above by the end of the year in reading, Writing and Maths.</p> <p>Our Year 8 leavers on leaving showed achievement of 92% at or above in Reading 84% at or above in Writing 89% at or above in Maths</p> <p>Our Maori boys have made good progress which we will build on into 2024. We also had a group of learners who were new to the school that have impacted the data set. In the future we would not include these learners nor those who have special needs as they have their own IEPs.</p> <p>Mid year data showed improvement in all areas across the school based on the curriculum level in the NZC</p>	<p>We have included all learners in our data, including those who have been at school less than a year however we will not include any children with specialist interventions or IEPs in the data moving into 2024. These learners will make progress related to their identified areas in their own IEPs.</p> <p>There have been pockets of learners across the school which have shifted well but still some assessment practices are not fit for purpose. We have redeveloped the writing matrix which will continue to be refined as we see the changes with the CPM but we know the priority for our learners is that they can see the next steps in their learning in all areas of the curriculum with a main focus on Reading, Writing and Maths.</p> <p>The focus continues on the learning progressions and making sure moderation is</p>	<p>Implementation of the new curriculum Te Mātaiaho and the CPM in Maths and English.</p> <p>Continued use of Taonga books schoolwide to simplify what assessment we are using and ensure that assessments used are fit for purpose.</p> <p>Cool School - refresh training for all staff</p> <p>Interventions will continue to focus around the needs of priority learners and close monitoring will occur in the below and well below bands to shift learners to make accelerated progress.</p> <p>Context for writing will make clear links to real life situations and writing purposefully.</p> <p>Continue the PLD around Relationship First work and pedagogical thinking and</p>
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



sound OTJs as there were some discrepancies in the year data.

including an emphasis on Science and being an Enviroschool.

occurring to gain a more accurate overall curriculum judgement. This has been an area of improvement and success for 2023.

developing reflective teacher practice.

Board support through additional support staff funding to enable teachers aides to be upskilled and trained in relevant programmes.

Planning for next year: 2024

Below is the end of year data for 2023 with context for our school

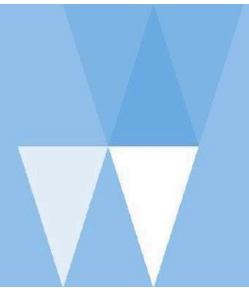
Our school has identified multiple learners that have high needs - some of these learners have speech language needs and this has impacted on the start they may have had coming into school. Some learners have neuro diverse needs which have impacted on their ability to socialise and settle easily into classroom routines. We also have learners who have identified behavioural needs that impact on their ability to focus in their learning. Learners who have come from out of town and joined us through the year already tracking below have impacted. There are also some new entrant learners who have been at kindergarten until they are close to 6 years of age at the recommendation of the kindergarten. We have applied this year to the Ministry of Education for over 35 ICS (In class support) and of these applications we received 9. We also have 3 ORRS funded children and there are 10 children currently participating in SLT funded support for Term 1.

Across the school we have learners who have dyslexia or dyscalculia

Most of these learners are included in our data.

Our teachers appreciate the support that we get from our SENCO, RTLit, Learning Support Coordinator and the MOE but also our board who continue to fund a large amount of teacher aide funding for everyone to experience success.

We have high expectations of our learners and we want all learners to experience success in their learning however that looks. This data cannot capture this and only provides a snapshot in time. We are thankful to be able to utilise a tool like



Tātaritanga raraunga

School Talk and in the future to be able to provide more realistic and real time learner progress and success. As a team we want all learners to have experience in learning that allows equity and excellence for what they need and we are working very hard as a staff to do so.

Tātaritanga raraunga

Reading - End of Year (full graph)

	<1B	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5A	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0		100% (1)														0%	0%	0%	100% (1)	0% (1)
Y1	15% (3)	55% (11)	20% (4)	10% (2)												0%	15% (3)	85% (17)	0% (0)	8% (20)
Y2		14% (5)	14% (5)	34% (12)	26% (9)	3% (1)		9% (3)								0%	14% (5)	74% (26)	11% (4)	14% (35)
Y3		5% (2)	5% (2)	32% (14)	11% (5)	25% (11)	5% (2)	7% (3)	2% (1)	9% (4)						5% (2)	36% (16)	36% (16)	23% (10)	17% (44)
Y4		4% (1)	4% (1)		7% (2)	11% (3)	21% (6)	43% (12)	11% (3)							7% (2)	7% (2)	32% (9)	54% (15)	11% (28)
Y5	4% (1)	4% (1)		7% (2)	11% (3)	4% (1)	7% (2)	29% (8)	25% (7)	4% (1)	4% (1)	4% (1)				14% (4)	14% (4)	36% (10)	36% (10)	11% (28)
Y6				3% (1)	3% (1)	3% (1)	3% (1)	6% (2)	32% (11)	29% (10)	9% (3)	12% (4)				9% (3)	9% (3)	62% (21)	21% (7)	13% (34)
Y7								7% (2)	10% (3)	24% (7)	17% (5)	17% (5)	7% (2)	17% (5)		0%	17% (5)	41% (12)	41% (12)	11% (29)
Y8								3% (1)	3% (1)	3% (1)	11% (4)	22% (8)	16% (6)	30% (11)	14% (5)	3% (1)	5% (2)	49% (18)	43% (16)	14% (37)
Total pupils	2 % (4)	8 % (21)	5 % (12)	12 % (31)	8 % (20)	7 % (17)	4 % (11)	12 % (31)	10 % (26)	9 % (23)	5 % (13)	7 % (18)	3 % (8)	6 % (16)	2 % (5)	5% (12)	16% (40)	50% (129)	29% (75)	(256)

End of year data shows that we had 79% of our learners at or above their expected curriculum level in Reading. We had some discrepancies from the end of 2022 data where the OTJs of some of our learners in Reading. We now have a far more realistic picture of the data for our school in Reading. We have a group of 40 learners who are tracking below with a larger group of 16 in Year 3. We will continue to look at these learners and provide them with the interventions they require.

Tātaritanga raraunga

All students Years 1 - 8		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	7	7.1%	23	23.2%	47	47.5%	22	22.2%	<u>99</u>
	Female	3	2.8%	12	11.1%	58	53.7%	35	32.4%	<u>108</u>
	Total	10	4.8%	35	16.9%	105	50.7%	57	27.5%	<u>207</u>
Maori	Male	6	14.0%	15	34.9%	17	39.5%	5	11.6%	<u>43</u>
	Female	1	2.1%	6	12.5%	27	56.3%	14	29.2%	<u>48</u>
	Total	7	7.7%	21	23.1%	44	48.4%	19	20.9%	<u>91</u>

Currently across the school in Reading we have 23 males tracking below in comparison to 12 girls. Our Maori learners in particular our Māori males where there is a group of 15 who have been identified as requiring extra support in Reading. Schoolwide we have one year of Structured Literacy in place and we will see positive outcomes in this area of learning. This data has the Year 8 leavers removed.

Writing - End of Year (full graph)

	<1B	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5A	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y1	30% (6)	65% (13)		5% (1)												0%	30% (6)	65% (13)	5% (1)	8% (20)
Y2	3% (1)	20% (7)	20% (7)	54% (19)	3% (1)											0%	23% (8)	74% (26)	3% (1)	14% (35)
Y3		2% (1)	14% (6)	48% (21)	27% (12)	7% (3)	2% (1)									2% (1)	14% (6)	75% (33)	9% (4)	17% (44)
Y4			4% (1)	4% (1)	11% (3)	25% (7)	29% (8)	25% (7)	4% (1)							4% (1)	14% (4)	54% (15)	29% (8)	11% (28)
Y5	4% (1)		4% (1)	18% (5)	4% (1)	11% (3)	25% (7)	21% (6)	7% (2)	7% (2)						25% (7)	14% (4)	46% (13)	14% (4)	11% (28)
Y6			3% (1)		6% (2)	3% (1)	3% (1)	15% (5)	38% (13)	21% (7)	6% (2)	6% (2)				9% (3)	21% (7)	59% (20)	12% (4)	13% (34)
Y7							3% (1)	3% (1)	21% (6)	31% (9)	24% (7)	7% (2)	10% (3)			3% (1)	24% (7)	55% (16)	17% (5)	11% (29)
Y8							3% (1)	5% (2)		8% (3)	19% (7)	16% (6)	22% (8)	22% (8)	5% (2)	8% (3)	8% (3)	57% (21)	27% (10)	15% (37)
Total pupils	3 % (8)	8 % (21)	6 % (16)	18 % (47)	7 % (19)	5 % (14)	7 % (19)	8 % (21)	9 % (22)	8 % (21)	6 % (16)	4 % (10)	4 % (11)	3 % (8)	1 % (2)	6% (16)	18% (45)	62% (157)	15% (37)	(255)

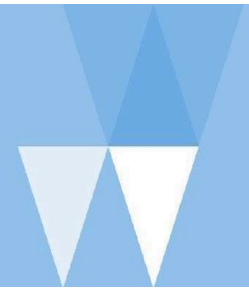
77% of our school are at or above in Writing. There is a move even spread across the school in year groups for learners tracking below their expected curriculum level. There are 45 learners tracking below which is 18% of the school however the predominant group come from our junior school. Currently we are using multiple sources of evidence including nationally normed standardised testing and learning progressions for teachers to form an OTJ.

Tātaritanga raraunga



All students Years 1 - 8		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	10	10.1%	20	20.2%	60	60.6%	9	9.1%	<u>99</u>
	Female	3	2.8%	20	18.7%	66	61.7%	18	16.8%	<u>107</u>
	Total	13	6.3%	40	19.4%	126	61.2%	27	13.1%	<u>206</u>
Maori	Male	9	20.9%	13	30.2%	20	46.5%	1	2.3%	<u>43</u>
	Female	1	2.1%	12	25.5%	28	59.6%	6	12.8%	<u>47</u>
	Total	10	11.1%	25	27.8%	48	53.3%	7	7.8%	<u>90</u>

Across our school we see again that in Writing that males and females who are tracking below are relatively even in numbers and there is no group larger - there are 40 learners across the school who are currently tracking below based on teacher judgement from the end of 2023. Again, this data set does not include our Year 8 leavers. Within Writing there is also not a great deal of difference between Māori males and females but these 25 learners identified will continue to get the additional support they need to make accelerated progress in Writing.

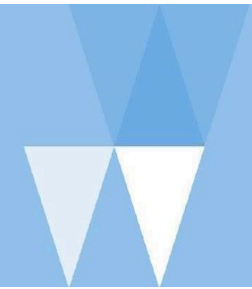


Maths - End of Year (full graph)

	<1B	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5A	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y1		25% (5)	65% (13)	10% (2)												0%	0%	90% (18)	10% (2)	8% (20)
Y2		6% (2)	30% (10)	33% (11)	27% (9)	3% (1)										0%	36% (12)	61% (20)	3% (1)	13% (33)
Y3			11% (5)	30% (13)	36% (16)	14% (6)	2% (1)	5% (2)	2% (1)							0%	41% (18)	36% (16)	23% (10)	17% (44)
Y4				7% (2)	7% (2)	18% (5)	25% (7)	39% (11)	4% (1)							0%	14% (4)	43% (12)	43% (12)	11% (28)
Y5			4% (1)	4% (1)	14% (4)	7% (2)	21% (6)	25% (7)	25% (7)							7% (2)	21% (6)	46% (13)	25% (7)	11% (28)
Y6					3% (1)	3% (1)	6% (2)	9% (3)	47% (16)	29% (10)	3% (1)					3% (1)	9% (3)	56% (19)	32% (11)	13% (34)
Y7						3% (1)			7% (2)	37% (11)	30% (9)	7% (2)	3% (1)	13% (4)		3% (1)	7% (2)	67% (20)	23% (7)	12% (30)
Y8								5% (2)		5% (2)	8% (3)	19% (7)	27% (10)	22% (8)	14% (5)	5% (2)	5% (2)	54% (20)	35% (13)	15% (37)
Total pupils		3 % (7)	11 % (29)	11 % (29)	13 % (32)	6 % (16)	6 % (16)	10 % (25)	11 % (27)	9 % (23)	5 % (13)	4 % (9)	4 % (11)	5 % (12)	2 % (5)	2% (6)	19% (47)	54% (138)	25% (63)	(254)

Currently the end of year data for 2023 shows that 79% of our learners were at or above their curriculum level in Maths in comparison with 84% from the end of 2022. Again we have a disproportionate group in Year 3 and Year 2 who we will be monitoring and providing interventions to show progress. Our goal is for 85% of our learners to be at or above their curriculum level by the end of 2024.

Tātaritanga raraunga



All students Years 1 - 8		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	3	3.0%	21	21.2%	48	48.5%	27	27.3%	<u>99</u>
	Female	1	0.9%	20	18.9%	63	59.4%	22	20.8%	<u>106</u>
	Total	4	2.0%	41	20.0%	111	54.1%	49	23.9%	<u>205</u>
Maori	Male	2	4.7%	15	34.9%	20	46.5%	6	14.0%	<u>43</u>
	Female	0	0%	9	19.1%	31	66.0%	7	14.9%	<u>47</u>
	Total	2	2.2%	24	26.7%	51	56.7%	13	14.4%	<u>90</u>

End of year data entered for 2023 shows that we have a very even spread between female and male learners in Mathematics tracking below their expected curriculum level. There is a similar theme as Reading with 15 of our Maori males tracking below. These learners will continue to have interventions provided based on their needs within this curriculum and with the introduction of School Talk across the school, this will give teachers the ability to track according to need.

Where to now for us in 2024:

Whole school attendance will increase to 90% schoolwide with a continued, deliberate focus and plan to support any non attendees. We will notice patterns and respond to learner needs and provide effective support to any barriers identified.

We will continue to provide intervention groups for learners tracking below.

PLD is the priority to embed Structured Literacy approach and School Talk school wide.

- PLD - Looking towards 2024 embedding PLD from 2023
- Ideal - Structured Literacy training and focus schoolwide - Introduction of assessments to show progress
- Using the learning frameworks to assist teaching and learning and moderation of assessment. Taonga book to continue to develop
- School Talk schoolwide and engagement of whānau - digital curriculum and self managing learners
- Support from outside specialists - LSC, RTLit and self manage Relationship First
- Strategic planning to continue to focus on areas of need for priority learners
- Growth Development Cycle is linked to goals around intervention groups (priority learners) with explicit connections on what we are observing and what we want to achieve (outcomes) linked to the Relationship First teacher profile. Triangulate the evidence with the Guiding Coalition and Impact Coaching teams
- Relationship First - embedding of practice and regular impact coaching
- SLT continues to work with outside facilitator. Provisionally Registered teachers to have additional support from ASLs.
- Achievement challenges to be supported through the Kahui Akō to assist with transition, whanau engagement and wellbeing
- Implementation of Aotearoa New Zealand Histories delivery across school and how it links with our localised curriculum
- Implementation of Te Mātaiaho including the CPM. Maths and English curriculum foci
- Inclusion of the NELPS to ensure learner success and quality teacher practices
- Cool School - training and implementation
- Strategic Planning will be focus on attendance for all learners to attend school regularly - this will be a 2024 goals which will be reported on



2023 Te Tiriti o Waitangi (Treaty of Waitangi)

Our school has a high aspiration for every student encouraging them to participate and engage with all students and their whanau in all aspects of school life

Ohakune Primary School has given effect to the Tiriti of Waitangi in 2023 by making sure the plans, policies and local curriculum reflect local tikanga Maori, Maturanga Maori and te ao Maori. Our aims being:

- To have equitable outcomes for Maori students by providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi
- To invest in partnerships with the local Maori community seeking guidance that will help to better meet the needs of Maori
- To consult with the Maori community during the process and delivery of the Charter/Strategic Plan
- To support teachers to build their teaching capability, knowledge and skills in te Reo Maori and Tikanga Maori
- To provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching.