

# OKAIHAU PRIMARY SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

<b>Ministry Number:</b>	1059
<b>Principal:</b>	Timothy Couling
<b>School Address:</b>	Settlers Way
<b>School Postal Address:</b>	Settlers Way RD 1, Okaihau, 0475
<b>School Phone:</b>	09 401 9151
<b>School Email:</b>	sheri@okaihau-primary.school.nz

Accountant / Service Provider:

**Education**  *Services.*  
*Dedicated to your school*

# OKAIHAU PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
-------------	------------------

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

### **Other Information**

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Analysis of Variance

Evaluation of the School's Student Progress and Achievement

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

# Okaihau 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.

Kelly Marree Thomas  
Full Name of Presiding Member

Thomas  
Signature of Presiding Member

21 May 2024  
Date:

TIMOTHY WILLIAM COULING  
Full Name of Principal

T. Couling  
Signature of Principal

21 May 2024  
Date:

**Okaihau Primary School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,046,318	1,676,269	1,724,952
Locally Raised Funds	3	97,922	51,850	86,310
Interest		12,123	500	1,918
Gain on Sale of Property, Plant and Equipment		-	-	2,000
Other Revenue		1,168	-	2,109
<b>Total Revenue</b>		<b>2,157,531</b>	<b>1,728,619</b>	<b>1,817,289</b>
<b>Expense</b>				
Locally Raised Funds	3	64,444	45,250	74,320
Learning Resources	4	1,340,091	1,100,915	1,154,857
Administration	5	287,679	347,842	337,308
Interest		2,499	1,757	2,390
Property	6	306,588	217,931	246,007
Loss on Disposal of Property, Plant and Equipment		259	-	2,533
<b>Total Expense</b>		<b>2,001,560</b>	<b>1,713,695</b>	<b>1,817,415</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>155,971</b>	<b>14,924</b>	<b>(126)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>155,971</b>	<b>14,924</b>	<b>(126)</b>

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

**Okaihau Primary School**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		203,164	240,637	243,684
Total comprehensive revenue and expense for the year		155,971	14,924	(126)
Contributions from / (Distributions to) the Ministry of Education		-	-	(48,757)
Contribution - Furniture and Equipment Grant		76	8,732	8,363
<b>Equity at 31 December</b>		359,211	264,293	203,164
Accumulated comprehensive revenue and expense		359,211	264,293	203,164
<b>Equity at 31 December</b>		359,211	264,293	203,164

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.

## Okaihau Primary School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	202,503	292,567	158,725
Accounts Receivable	8	79,173	57,010	89,146
GST Receivable		15,328	8,080	7,795
Prepayments		13,883	5,945	8,737
Inventories	9	1,714	1,283	1,880
Investments	10	70,292	-	-
Funds Receivable for Capital Works Projects	16	40,445	-	25,240
		<u>423,338</u>	<u>364,885</u>	<u>291,523</u>
<b>Current Liabilities</b>				
Accounts Payable	12	132,460	141,373	135,056
Revenue Received in Advance	13	9,995	5,477	4,501
Provision for Cyclical Maintenance	14	32,486	-	36,756
Finance Lease Liability	15	10,666	9,668	9,781
Funds held for Capital Works Projects	16	7,928	-	34,325
		<u>193,535</u>	<u>156,518</u>	<u>220,419</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>229,803</b>	<b>208,367</b>	<b>71,104</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	165,105	134,755	160,314
		<u>165,105</u>	<u>134,755</u>	<u>160,314</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	20,930	57,531	6,413
Finance Lease Liability	15	14,767	21,298	21,841
		<u>35,697</u>	<u>78,829</u>	<u>28,254</u>
<b>Net Assets</b>		<u><u>359,211</u></u>	<u><u>264,293</u></u>	<u><u>203,164</u></u>
<b>Equity</b>		<u><u>359,211</u></u>	<u><u>264,293</u></u>	<u><u>203,164</u></u>

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

**Okaihau Primary School**  
**Statement of Cash Flows**  
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		803,946	657,596	474,201
Locally Raised Funds		105,430	51,850	86,531
Goods and Services Tax (net)		(7,533)	-	285
Payments to Employees		(482,229)	(295,700)	(412,033)
Payments to Suppliers		(214,858)	(811,997)	(140,831)
Interest Paid		(2,499)	(1,757)	(2,390)
Interest Received		11,731	500	1,918
Net cash from/(to) Operating Activities		213,988	(399,508)	7,681
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		304	-	2,000
Purchase of Property Plant & Equipment (and Intangibles)		(25,252)	(13,500)	(40,672)
Purchase of Investments		(70,292)	-	-
Net cash from/(to) Investing Activities		(95,240)	(13,500)	(38,672)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		76	8,732	8,363
Contributions from / (Distributions to) Ministry of Education		-	-	(48,757)
Finance Lease Payments		(8,176)	(11,707)	(7,981)
Funds Administered on Behalf of Other Parties		(66,870)	-	(470,459)
Net cash from/(to) Financing Activities		(74,970)	(2,975)	(518,834)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>43,778</b>	<b>(415,983)</b>	<b>(549,825)</b>
Cash and cash equivalents at the beginning of the year	7	158,725	708,550	708,550
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>202,503</b>	<b>292,567</b>	<b>158,725</b>

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

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

# Okaihau Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Okaihau 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.

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



#### *Useful lives of property, plant and equipment*

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

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

##### *Recognition of grants*

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

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

### **i) Investments**

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

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

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

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

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

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

### **Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Buildings	40 years
Furniture and Equipment	5-18 years
Information and Communication Technology	4 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

**k) Intangible Assets**

*Software costs*

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

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

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

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

*Non cash generating assets*

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

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

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

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

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

**m) Accounts Payable**

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

**n) Employee Entitlements**

*Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**o) Revenue Received in Advance**

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

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

**p) Funds Held in Trust**

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

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

**q) Funds held for Capital works**

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

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

**r) Shared Funds**

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

**s) Provision for Cyclical Maintenance**

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

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

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

**t) Financial Instruments**

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

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

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

**u) Borrowings**

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

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	790,750	659,875	667,664
Teachers' Salaries Grants	991,330	858,771	842,440
Use of Land and Buildings Grants	248,117	157,623	199,702
Other Government Grants	16,121	-	15,146
	<u>2,046,318</u>	<u>1,676,269</u>	<u>1,724,952</u>

The school has opted in to the donations scheme for this year. Total amount received was \$27,125.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	706	-	2,796
Fees for Extra Curricular Activities	12,509	100	17,700
Trading	4,610	5,000	4,449
Fundraising & Community Grants	16,068	6,350	7,195
Other Revenue	12,100	10,400	10,400
Oscar After School	51,929	30,000	43,770
	<u>97,922</u>	<u>51,850</u>	<u>86,310</u>
<b>Expense</b>			
Extra Curricular Activities Costs	12,751	-	21,933
Trading	5,192	5,000	3,948
Fundraising & Community Grant Costs	4,654	-	2,366
Other Locally Raised Funds Expenditure	5,320	7,850	9,606
Oscar After School	36,527	32,400	36,467
	<u>64,444</u>	<u>45,250</u>	<u>74,320</u>
<i>Surplus for the year Locally raised funds</i>	<u>33,478</u>	<u>6,600</u>	<u>11,990</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	23,278	26,850	15,254
Library Resources	2,494	1,500	278
Employee Benefits - Salaries	1,266,732	1,034,771	1,101,151
Staff Development	3,660	6,400	1,587
Depreciation	33,348	29,894	33,464
Information Communication Technology	10,497	1,500	1,936
Equipment Repairs	82	-	1,187
	<u>1,340,091</u>	<u>1,100,915</u>	<u>1,154,857</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	4,938	4,938	4,794
Board Fees	2,475	3,500	3,245
Board Expenses	2,087	2,700	3,113
Communication	943	1,200	4,047
Consumables	4,930	14,200	10,062
Operating Leases	2,196	2,254	2,294
Other	4,343	8,250	11,089
Employee Benefits - Salaries	125,810	119,700	128,487
Insurance	3,267	2,600	2,981
Service Providers, Contractors and Consultancy	9,720	8,500	9,072
Healthy School Lunch Programme	126,970	180,000	158,124
	<u>287,679</u>	<u>347,842</u>	<u>337,308</u>

## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,354	11,000	9,226
Cyclical Maintenance Provision	10,247	10,408	10,867
Grounds	11,985	13,500	7,486
Heat, Light and Water	18,332	15,500	12,810
Rates	350	400	267
Repairs and Maintenance	5,657	7,500	4,760
Use of Land and Buildings	248,117	157,623	199,702
Security	1,546	2,000	889
	<u>306,588</u>	<u>217,931</u>	<u>246,007</u>

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

## 7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	202,503	292,567	158,725
Cash and cash equivalents for Statement of Cash Flows	<u>202,503</u>	<u>292,567</u>	<u>158,725</u>

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

Of the \$202,503 Cash and Cash Equivalents \$7,928 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	355	-	618
Receivables from the Ministry of Education	-	-	21,556
Interest Receivable	392	-	-
Teacher Salaries Grant Receivable	78,426	57,010	66,972
	79,173	57,010	89,146
Receivables from Exchange Transactions	747	-	618
Receivables from Non-Exchange Transactions	78,426	57,010	88,528
	79,173	57,010	89,146

**9. Inventories**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,714	1,283	1,880
	1,714	1,283	1,880

**10. Investments**

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	70,292	-	-
Total Investments	70,292	-	-



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	16,000	-	-	-	-	16,000
Buildings	42,256	-	-	-	(1,936)	40,320
Building Improvements	7,567	-	-	-	(1,517)	6,050
Furniture and Equipment	53,041	25,191	(563)	-	(11,652)	66,017
Information and Communication Technology	17,974	8,894	-	-	(8,752)	18,116
Leased Assets	23,069	4,224	-	-	(9,318)	17,975
Library Resources	407	393	-	-	(173)	627
<b>Balance at 31 December 2023</b>	<b>160,314</b>	<b>38,702</b>	<b>(563)</b>	<b>-</b>	<b>(33,348)</b>	<b>165,105</b>

The net carrying value of equipment held under a finance lease is \$17,975 (2022: \$23,069)

### Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	16,000	-	16,000	16,000	-	16,000
Buildings	77,424	(37,104)	40,320	77,424	(35,168)	42,256
Building Improvements	61,479	(55,429)	6,050	61,479	(53,912)	7,567
Furniture and Equipment	221,745	(155,728)	66,017	206,865	(153,824)	53,041
Information and Communication Technology	70,722	(52,606)	18,116	67,328	(49,354)	17,974
Leased Assets	47,989	(30,014)	17,975	47,389	(24,320)	23,069
Library Resources	1,388	(761)	627	3,505	(3,098)	407
<b>Balance at 31 December</b>	<b>496,747</b>	<b>(331,642)</b>	<b>165,105</b>	<b>479,990</b>	<b>(319,676)</b>	<b>160,314</b>

## 12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	18,465	69,127	47,016
Accruals	4,938	4,654	4,794
Banking Staffing Overuse	24,247	7,338	5,556
Employee Entitlements - Salaries	78,426	57,010	66,972
Employee Entitlements - Leave Accrual	6,384	3,244	10,718
	<b>132,460</b>	<b>141,373</b>	<b>135,056</b>
Payables for Exchange Transactions	132,460	141,373	135,056
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>132,460</b>	<b>141,373</b>	<b>135,056</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	3,868	5,477	4,451
Other Revenue In Advance	6,127	-	50
	9,995	5,477	4,501

### 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	43,169	47,123	35,810
Increase to the Provision During the Year	10,119	10,408	10,408
Use of the Provision During the Year	-	-	(3,508)
Other Adjustments	128	-	459
Provision at the End of the Year	53,416	57,531	43,169
Cyclical Maintenance - Current	32,486	-	36,756
Cyclical Maintenance - Non current	20,930	57,531	6,413
	53,416	57,531	43,169

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.

### 15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	12,392	9,668	12,107
Later than One Year and no Later than Five Years	15,998	21,298	24,365
Future Finance Charges	(2,957)	-	(4,850)
	25,433	30,966	31,622
<b>Represented by</b>			
Finance lease liability - Current	10,666	9,668	9,781
Finance lease liability - Non current	14,767	21,298	21,841
	25,433	30,966	31,622

## 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
			\$	\$	\$		\$
AMS Block 1,2		218100	(9,064)	99,000	(130,381)	-	(40,445)
Septic Tank Upgrade		218093	(4,880)	4,880	-	-	-
Playground & Court Surface		221509	(11,296)	11,296	-	-	-
Site: Drainage		239519	34,325	-	(26,397)	-	7,928
Site: Tree Removal Cyclone Gabby		241302	-	3,750	(3,750)	-	-
<b>Totals</b>			<b>9,085</b>	<b>118,926</b>	<b>(160,528)</b>	<b>-</b>	<b>(32,517)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	7,928
Funds Receivable from the Ministry of Education	(40,445)

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
1,4 Toilet Block Upgrade		218098	(51,684)	71,953	(20,269)	-	-
AMS Block 1,2		218100	532,194	-	(541,258)	-	(9,064)
Septic Tank Upgrade		218093	(4,880)	-	-	-	(4,880)
Playground & Court Surface		221509	(2,117)	-	(9,179)	-	(11,296)
Asbestos Removal		218092	(5,743)	5,743	-	-	-
Boiler Clearance		228774	(1,732)	1,732	-	-	-
Site: Drainage		239519	-	40,000	(5,675)	-	34,325
<b>Totals</b>			<b>466,038</b>	<b>119,428</b>	<b>(576,381)</b>	<b>-</b>	<b>9,085</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	34,325
Funds Receivable from the Ministry of Education	(25,240)

## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,475	3,245
<i>Leadership Team</i>		
Remuneration	364,397	247,117
Full-time equivalent members	3.00	2.00
<b>Total key management personnel remuneration</b>	<b>366,872</b>	<b>250,362</b>

There are 6 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 (6 members) and Property (6 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	140 - 150	140 - 150
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

	2023	2022
Remuneration \$000	FTE Number	FTE Number
100 - 110	2.00	1.00
120 - 130	1.00	-
	3.00	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 both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

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

### Holidays Act Compliance – schools payroll

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$422,760 (2022:\$62,747) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
AMS Block 1,2	832,684	778,452	54,232
Site: Drainage	400,600	32,072	368,528
<b>Total</b>	<b>1,233,284</b>	<b>810,524</b>	<b>422,760</b>

### (b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2023 Actual \$	2022 Actual \$
No later than One Year	2,196	-
Later than One Year and No Later than Five Years	8,784	-
Later than Five Years	-	-
	10,980	-

The total lease payments incurred during the period were \$2,196 (2022: \$2,294).

## 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	202,503	292,567	158,725
Receivables	79,173	57,010	89,146
Investments - Term Deposits	70,292	-	-
Total financial assets measured at amortised cost	<u>351,968</u>	<u>349,577</u>	<u>247,871</u>

### Financial liabilities measured at amortised cost

Payables	132,460	141,373	135,056
Finance Leases	25,433	30,966	31,622
Total financial liabilities measured at amortised cost	<u>157,893</u>	<u>172,339</u>	<u>166,678</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.

## Okaihau Primary School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Kelly Thomas	Presiding Member	Elected	Jun 2025
Tim Couling	Principal	ex Officio	
Leanne Rumble	Parent Representative	Elected	Jun 2025
Ella Ferguson	Parent Representative	Elected	Jun 2025
Haydn Korach	Parent Representative	Co-opted	Jun 2025
Rachel Bolger	Parent Representative	Elected	Jun 2025
Mary Piripo	Staff Representative	Elected	Jun 2025
Sheri Banks	Other	Elected	Jun 2025

## Okaihau Primary School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$2,666 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Okaihau Primary 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.



## Okaihau Primary Annual Plan 2023

<b>Goal 1: Raising Achievement</b>								
<b>Strategic Initiative 1: Implementation of the Prime Mathematics Programme</b>								
Sub-Goal	Aim	Who	Mentor	When	Cost	Indicators (How)	Action (What Happened)	
1.1 Evaluate the programme's success in 2022	To successfully having Prime Maths running school-wide in 2023.	Staff	Tim Scholastic	Mid 2023		-Staff PLD being led by Okaihau primary staff. -PAT's show improvement from 2022/23 PAT's.	Staff evaluated the programme and all agreed to carry on.	
1.2 Pre-testing to give correct levels.	To start 2023 with the children working at the correct level.	Staff	Tim Graham Scholastic Tia	By Term 1	As needed	-Pretesting is complete. -Children are placed in correct levels for 2023 in their class groups.	Completed, students placed in levels ready to start year. Testing only needed on new students.	
1.3 Monitoring of programmes	To have class programmes observed for effectiveness and consistency	Graham	Tim	Throughout 2023	\$1200 – 4 Teacher release days	-Report to Principal on Prime progress. -Report termly on Prime progress.	Observations completed, high engagement noted.	

## Okaihau Primary Annual Plan 2023

### Goal 1: Raise Achievement

#### Strategic Initiative 2: Implementation of our local school curriculum, ensuring the place of Health & PE, the Arts and the Sciences

Sub-Goal	Aim	Who	Mentor	When	Cost	Indicators (How)	Action (What Happened)
1.4 Add to curriculum our local stories and places of interest	That our local history is recognised as part of who we are, plus the addition of NZ history to the curriculum.	Kaumatua & Kuia Local historians	Staff	All of 2023	As needed	-Local stories from Maori & Pakeha history are added. -Children have a knowledge of local places and happenings.	Weather did impact on the local marae visit and lake tour. Carry to 2024
1.5 The Arts	The areas of Visual, Music, Dance & Drama are fully integrated into the school culture.	Brenda Local Artists Ang Kapa Haka	BoT Principal	All of 2023	As needed	-The Arts are enjoyed and valued as a full part of the Okaihau Primary Curriculum.	Arts were fully on display at pets Day. Carry to 2024
1.6 The Sciences	To ensure that Science and the Social Sciences are taught, especially in relation to our environment.	Enviro Group	Staff.	All of 2023		-The enviro group continues and is funded appropriately. -Science is taught and funded appropriately. - Resources are available and easily accessible.	Not as effective as expected in 23. Carry to 2024 with a different emphasis.
1.7 Health & P.E.	To ensure that Health & PE are taught	Mary	Tim	All of 2023		Observation of lessons by other staff members. Health Survey completed for consultation, early 23.	Follow up in 2024 Completed

## Okaihau Primary Annual Plan 2023

### Goal 1: Raising Achievement Strategic initiative 3 – Embed the Written Language PLD from 2018

Sub-Goal	Aim	Who	Mentor	When	Cost	Indicators (How)	Action (What Happened)
1.8 The indicators developed are being used.	The Okaihau Primary Written Language Indicators are integrated into the everyday teaching throughout the school.	Whole staff	Matija Ang	By Term 3	Release Days x 4 \$1200	-All staff have observations by mentors of teaching practice. -Indicators are visible in classrooms and can be talked to by the students.	Carry through to 2024. Indicators were implemented by staff and seen through in team meetings
1.9. Attendance	To have an average of 90% attendance over 2023. Attendance in 2022 was 78% which took into account Covid-19, weather events and their impact on families.	Whole Staff Truancy Officers	Tim & BoT	2023		-Children with lower attendance are identified and whanau communicated with. - Set as part of goals for each child as part of parent interviews.	Aimed for 90%. A lot of weather events in 2023. Ended up T4-83% 2023 – 82% Carry over into 2024.

## Okaihau Primary Annual Plan 2023

### Goal 1: Raise Achievement Strategic Initiative 4 – Digital Technology

Sub-Goal	Aim	Who	Mentor	When	Cost	Indicators (How)	Action (What Happened)
The Blended learning initiative developed in 2020 is implemented for 2022/23	That children are being prepared for the digital world in a safe manner.	Whole staff	Tia Alicia	Continue through 2023	Chrome books	See the blended learning plan.	Emphasis coming on to educational focus.
Using Hapeta to enhance classroom programmes	To have a system that can monitor where each child is, especially on their Chromebook	Whole staff	Tia Alicia	Through 2023	\$4 per student for 23 month trial	Hapeta is used by classroom teachers to monitor Chromebook usage.	Not a success. Started off well. Needs evaluating whether to continue.
On-Line Learning Development	Students have access to on-line learning through Okaihau Primary.	All school members	Tia Alicia	Through 2023		Years 4-6 – Google Classroom Years 1-3 – Class Dojo	Developing – Carry into 2024

## Okaihau Primary Annual Plan 2023

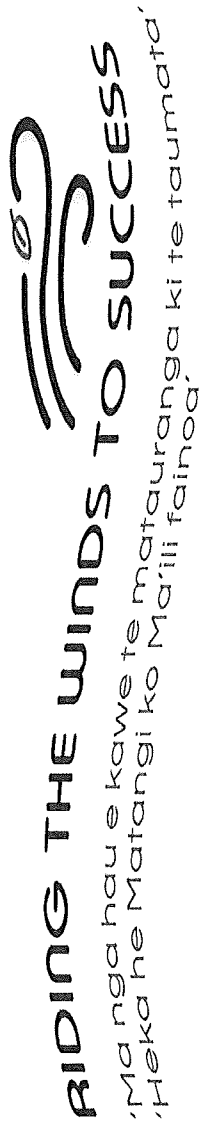
### Goal 2: Positive Culture

Sub-Goal	Aim	Who	Mentor	When	Cost	Indicators (How)	Action (What Happened)
2.5 Respect for gender, age, individual differences, peers, authority and environment	For all school members: staff, students, parents to demonstrate respect for others irrespective of differences	Teaching staff. Management	Tim	On-Going		Children demonstrate courtesy to others. People leave Okaihau Primary with a positive impression.	Have every positive feed back from community. Carry to 2024
2.6 Provide role models	For the school to provide positive role models for the students to observe in the school environment.	Staff Community Books In Homes	Tim BoT	On-Going		A variety of positive role models have worked or talked at the school. Past pupils to speak.	A variety of role models such as our leadership day. Carry to 2024
2.7 Provision of music through a music teacher specialist	For every child to experience playing, singing and learning music	Needs to be found ?	Tim BoT	On-Going	\$5000	Music is provided for each child each week. Every child can play ukulele and begin to read music.	JP is back. Music is back to being an integral part of the school. Carry to 2024
2.8 Property renovations started	Property renovations are completed in 2023.	Tim Board	Avail	Mid-year 2023		Block 1 cloakbays and toilets renovated. Septic System replaced and working	Half completed. Happening over Xmas break
2.9 Positive role models from staff	That staff demonstrate + behaviours	All staff	Tim	2023		Positive school culture is grown and noticed.	Carry over, Worked on all year
2.10 Building of a cycle trail around the school	To create a cycle trail challenging for the children to ride around.	Board of trustees	Room 1	Within 2023		Plan is created, ratified by BoT, undertaken and completed with parents.	Carry to 2024

## Okaihau Primary Annual Plan 2023

### Goal 3: Sense of Calm

Sub-Goal	Aim	Who	Mentor	When	Cost	Indicators (How)	Action (What Happened)
<b>3.1</b> Continue Pause Breathe and Smile programme	Embed Pause, breathe and Smile and evaluate effectiveness	Whole School	Tim	All year school wide at 11.40am for 20 minutes.		All classes participate in the PBS programme.	Staff PLD in Jan completed. All staff utilising in classrooms.
<b>3.2</b> Create a sense of calm for each student	That the students will recognise what their sense of calm looks/feels like and can activate.	Whole school	Tim	Throughout 2023		Students can articulate what a sense of calm is and how to achieve it. Survey of students.	Students can articulate it. Survey in 2024.
<b>3.3</b> Implementation of the Mana Potential Programme	See if the Mana Potential programme is a fit at Okaihau Primary and will successfully work for the students.	Tia Trudie Alicia	Tim	Term 1 2023	MoE PLD	Work with Angelique from mana potential.	Mana potential was used as a basis and we moved on.
<b>3.4</b> With Covid cases in school, maintaining the school staff	So life at Okaihau primary can carry on with as much normality as possible.	Tim	Board	All year		Utilise initiatives. Provide accurate, concise information for all.	Staffing levels maintained. Still a huge impact.



## Okaihau Primary School 2023

### Evaluation of Student Progress report

#### Attendance

Overall attendance for 2023 was 83%, our Board target was 90%.

There were a number of contributing factors in 2023 – especially with the weather, Cyclone Gabriel etc.

#### Assessment

#### Okaihau Primary Class Data – End Year 2023

Subject	Above Number/ total/percentage	At Number/ total/percentage	Below Number/ total/percentage	
Reading	Boys- 25 – 29%	Boys- 17 – 20%	Boys- 43 – 51%	85 Boys
	Girls- 21 – 30%	Girls- 21 – 30%	Girls- 28 – 40%	70 Girls
	Total- 46 – 29%	Total- 38 – 25%	Total- 71 – 46%	155 Learners

<b>Writing</b>	Boys- 11 – 14%	Boys- 22 – 26%	Boys- 50 – 60%	83 Boys
	Girls- 11 – 16%	Girls- 27 – 38%	Girls- 32 – 46%	70 Girls
	Total- 22 – 14%	Total- 49 – 32%	Total- 82 – 54%	153 Learners
<b>Maths</b>	Boys- 7 - 8%	Boys- 26 – 30%	Boys- 54 – 62%	87 Boys
	Girls- 3 - 4%	Girls- 26 – 37%	Girls- 41 – 59%	70 Girls
	Total- 10 – 6%	Total- 52 – 33%	Total- 95 – 60%	157 Learners

#### **WHY?**

The staff have talked at length about the WHY?

We have looked at our teaching, the PR!ME programme, our students, our personal knowledge in trying to get to where we can make significant improvements.

Room 3 – Have an accepted RTLB intervention for 8 students who are not achieving where they should be. Of the 8 students, 1 has been attending Okaihau primary since 5 years old and has multiple interventions. In re-testing last week, all had improved by 2 levels in reading since mid-year.  
Room 8 – Have an accepted RTLB intervention for 5 students, 4 have attended Okaihau Primary since 5 years old.

Covid – those children who started or attended school in 2019, 2020, 2021 had a significant disruption to their learning. These children are now in Years 3, 4 and 5. We are seeing this.

PR!ME Maths – in working with groups of children in the senior school, there has been a significant shift with the students. They enjoy the programme, are feeling success and can see themselves making progress. We also have had in the past two years, 5 new teachers out of 8 to our school, plus having to learn the new programme as well.

This year to now, there have been 58 new enrolments in our roll of 170 – 32% of our roll so far.

At Okaihau Primary, we also have to look at the big picture. Education here is a 6 year journey and acceleration will happen at different times for different students.

#### **What Next?**

In week 5 of next term, we will have tested again and there will be comparative data in these 3 areas.

With the significant improvement this year in overall school behaviour, we will be looking to continue this through into 2024.

September 15, we receive our 2024 staffing and will know how many teachers we can employ for 2024.

PR!ME Maths teaching in 2024 will be a carry on from the end of 2023.

17 Room 7 New Entrants – 6 at, 11 students well below starting.



**End of Year**

STAR data was very encouraging showing movement in reading against a standardised test.

Normal progress would have the data remaining the same. Although there is still a substantial number below, the accelerated improvement with those making over a years progress in six months is impressive.



## Okaihau Primary School 2023

### How we have given effect to Te Tiriti o Waitangi

In 2023, Okaihau Primary School have given effect to te Tiriti by the inclusion of Te Reo and Te Ao Maori across the school.

This is done by:

1. Every class starts the day with Karakia followed by waiata, mihi followed by waiata, mihi tautoko followed by waiata.
2. Before lunch each class says karakia.
3. Instructional Maori is taught each day.
4. Kapa haka is done weekly with a specialist teacher.

This is woven into the fabric of our school.

Tim Couling  
Principal