

OWHANGO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

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OWHANGO SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Owhango 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.

Nicole Hosking
Full Name of Presiding Member

NHosking
Signature of Presiding Member

31/05/2024
Date:

Ewan Starkey
Full Name of Principal

Ewan Starkey
Signature of Principal

31/05/2024
Date:

Owhango School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	719,059	582,294	644,568
Locally Raised Funds	3	42,680	27,600	34,088
Interest		13,433	1,000	3,245
Total Revenue		775,172	610,894	681,901
Expense				
Locally Raised Funds	3	33,648	28,900	28,857
Learning Resources	4	452,549	397,336	418,150
Administration	5	67,440	58,165	64,983
Interest		709	561	933
Property	6	170,927	110,517	126,885
Loss on Disposal of Property, Plant and Equipment		366	-	-
Total Expense		725,639	595,479	639,808
Net Surplus / (Deficit) for the year		49,533	15,415	42,093
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		49,533	15,415	42,093

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

Owhango 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		436,493	397,688	391,064
Total comprehensive revenue and expense for the year		49,533	15,415	42,093
Contribution - Furniture and Equipment Grant		-	-	3,336
Equity at 31 December		486,026	413,103	436,493
Accumulated comprehensive revenue and expense		486,026	413,103	436,493
Equity at 31 December		486,026	413,103	436,493

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.



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Owhango School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	283,098	210,887	191,323
Accounts Receivable	8	37,821	27,298	37,390
GST Receivable		-	-	6,149
Prepayments		6,835	3,362	4,842
Inventories	9	6,187	3,658	4,177
Investments	10	92,210	76,049	84,428
Funds Receivable for Capital Works Projects	16	-	-	10,885
		<u>426,151</u>	<u>321,254</u>	<u>339,194</u>
Current Liabilities				
GST Payable		11,603	6,560	-
Accounts Payable	12	42,634	27,406	33,231
Revenue Received in Advance	13	1,214	-	-
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	15	3,395	3,724	4,061
Funds held for Capital Works Projects	16	7,637	-	8,759
		<u>66,483</u>	<u>37,690</u>	<u>46,051</u>
Working Capital Surplus/(Deficit)		359,668	283,564	293,143
Non-current Assets				
Property, Plant and Equipment	11	165,132	170,106	170,642
		<u>165,132</u>	<u>170,106</u>	<u>170,642</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	37,280	35,664	24,332
Finance Lease Liability	15	1,494	4,903	2,960
		<u>38,774</u>	<u>40,567</u>	<u>27,292</u>
Net Assets		<u><u>486,026</u></u>	<u><u>413,103</u></u>	<u><u>436,493</u></u>
Equity		<u><u>486,026</u></u>	<u><u>413,103</u></u>	<u><u>436,493</u></u>

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

Owhango School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		242,113	180,598	218,777
Locally Raised Funds		42,480	27,600	33,413
Goods and Services Tax (net)		17,752	-	(12,709)
Payments to Employees		(87,791)	(87,441)	(115,259)
Payments to Suppliers		(119,135)	(181,926)	(85,245)
Interest Paid		(709)	(561)	(933)
Interest Received		11,607	1,000	3,440
Net cash from/(to) Operating Activities		106,317	(60,730)	41,484
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(13,095)	(12,500)	(41,315)
Purchase of Investments		(7,782)	-	(8,379)
Net cash from/(to) Investing Activities		(20,877)	(12,500)	(49,694)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,336
Finance Lease Payments		(3,601)	(4,464)	(3,069)
Funds Administered on Behalf of Other Parties		9,936	-	(89,315)
Net cash from/(to) Financing Activities		6,335	(4,464)	(89,048)
Net increase/(decrease) in cash and cash equivalents		91,775	(77,694)	(97,258)
Cash and cash equivalents at the beginning of the year	7	191,323	288,581	288,581
Cash and cash equivalents at the end of the year	7	283,098	210,887	191,323

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.

Owhango School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Owhango 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 and 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	10-20 years
Buildings	50 years
Furniture and Equipment	4-15 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	233,110	181,458	218,980
Teachers' Salaries Grants	372,633	324,551	336,879
Use of Land and Buildings Grants	113,316	76,285	87,296
Other Government Grants	-	-	1,413
	719,059	582,294	644,568

The school has opted in to the donations scheme for this year. Total amount received was \$10,018.

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	11,610	6,900	8,658
Fees for Extra Curricular Activities	9,287	1,300	9,205
Trading	5,547	5,600	5,856
Fundraising & Community Grants	636	-	1,369
Other Revenue	15,600	13,800	9,000
	42,680	27,600	34,088
Expense			
Extra Curricular Activities Costs	13,845	14,100	19,273
Trading	6,845	6,800	6,285
Fundraising & Community Grant Costs	678	-	-
Other Locally Raised Funds Expenditure	12,280	8,000	3,299
	33,648	28,900	28,857
<i>Surplus/(Deficit) for the year Locally raised funds</i>	9,032	(1,300)	5,231

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	27,358	13,550	18,120
Library Resources	173	175	316
Employee Benefits - Salaries	402,372	363,153	381,099
Staff Development	2,731	3,500	1,553
Depreciation	19,915	16,958	17,062
	452,549	397,336	418,150

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	3,941	3,941	3,827
Board Fees	1,430	2,500	2,045
Board Expenses	4,365	3,200	2,658
Communication	843	1,200	1,149
Consumables	2,848	1,900	1,896
Other	5,552	3,685	4,456
Employee Benefits - Salaries	40,522	34,839	41,922
Insurance	1,819	900	1,390
Service Providers, Contractors and Consultancy	6,120	6,000	5,640
	67,440	58,165	64,983

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,915	2,100	1,990
Cyclical Maintenance Provision	12,948	6,332	6,332
Grounds	3,041	2,050	2,897
Heat, Light and Water	5,710	6,200	6,874
Repairs and Maintenance	12,855	3,000	4,542
Use of Land and Buildings	113,316	76,285	87,296
Security	602	550	274
Employee Benefits - Salaries	19,540	14,000	16,680
	170,927	110,517	126,885

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	283,098	210,887	191,323
Cash and cash equivalents for Statement of Cash Flows	283,098	210,887	191,323

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

Of the \$283,098 Cash and Cash Equivalents \$7,637 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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	200	-	-
Receivables from the Ministry of Education	4,666	-	2,828
Interest Receivable	1,826	195	-
Banking Staffing Underuse	-	5,450	13,505
Teacher Salaries Grant Receivable	31,129	21,653	21,057
	<u>37,821</u>	<u>27,298</u>	<u>37,390</u>
Receivables from Exchange Transactions	2,026	195	-
Receivables from Non-Exchange Transactions	35,795	27,103	37,390
	<u>37,821</u>	<u>27,298</u>	<u>37,390</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	906	789	834
Uniforms	5,281	2,869	3,343
	<u>6,187</u>	<u>3,658</u>	<u>4,177</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	92,210	76,049	84,428
Total Investments	<u>92,210</u>	<u>76,049</u>	<u>84,428</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	20,800	-	-	-	-	20,800
Buildings	27,720	-	-	-	(880)	26,840
Building Improvements	50,497	8,453	-	-	(1,977)	56,973
Furniture and Equipment	44,685	3,272	-	-	(7,603)	40,354
Information and Communication Technology	16,820	549	(366)	-	(4,625)	12,378
Leased Assets	5,984	2,497	-	-	(4,313)	4,168
Library Resources	4,136	-	-	-	(517)	3,619
Balance at 31 December 2023	170,642	14,771	(366)	-	(19,915)	165,132

The net carrying value of equipment held under a finance lease is \$4,168 (2022: \$5,984)

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	20,800	-	20,800	20,800	-	20,800
Buildings	44,000	(17,160)	26,840	44,000	(16,280)	27,720
Building Improvements	82,100	(25,127)	56,973	73,648	(23,151)	50,497
Furniture and Equipment	110,969	(70,615)	40,354	109,463	(64,778)	44,685
Information and Communication Technology	32,246	(19,868)	12,378	36,281	(19,461)	16,820
Leased Assets	18,085	(13,917)	4,168	17,317	(11,333)	5,984
Library Resources	12,505	(8,886)	3,619	12,505	(8,369)	4,136
Balance at 31 December	320,705	(155,573)	165,132	314,014	(143,372)	170,642

12. Accounts Payable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	4,110	445	4,107
Accruals	2,627	2,477	3,827
Employee Entitlements - Salaries	31,129	21,653	21,057
Employee Entitlements - Leave Accrual	4,768	2,831	4,240
	<u>42,634</u>	<u>27,406</u>	<u>33,231</u>
Payables for Exchange Transactions	42,634	27,406	33,231
	<u>42,634</u>	<u>27,406</u>	<u>33,231</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Minsitry of Education	1,214	-	-
	<u>1,214</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	24,332	29,332	18,000
Increase to the Provision During the Year	6,332	6,332	6,332
Other Adjustments	6,616	-	-
Provision at the End of the Year	<u>37,280</u>	<u>35,664</u>	<u>24,332</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	37,280	35,664	24,332
	<u>37,280</u>	<u>35,664</u>	<u>24,332</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2029. 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	3,673	3,724	4,622
Later than One Year and no Later than Five Years	1,577	4,903	3,111
Future Finance Charges	(361)	-	(712)
	4,889	8,627	7,021

Represented by

Finance lease liability - Current	3,395	3,724	4,061
Finance lease liability - Non current	1,494	4,903	2,960
	4,889	8,627	7,021

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 \$
Verandah Roofing & Fountains		217052	(3,547)	2,751	796	-	-
AMS Outdoor Learning Area		219067	8,759	7,770	(16,529)	-	-
Senior Toilet Upgrade		219069	(7,338)	13,638	(6,300)	-	-
SIP Fixed Storage Blk 1		226763	-	-	-	-	-
Block 1 - Heat Pump, Skylight & Carpet		219066	-	8,040	(6,240)	-	1,800
Replacement Woodburner & Heatpump Blocl		242288	-	11,276	(5,439)	-	5,837
Totals			(2,126)	43,475	(33,712)	-	7,637

Represented by:

Funds Held on Behalf of the Ministry of Education	7,637
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Verandah Roofing & Fountains		217052	11,094	-	(14,641)	-	(3,547)
AMS Outdoor Learning Area		219067	8,759	-	-	-	8,759
Senior Toilet Upgrade		219069	77,145	-	(84,483)	-	(7,338)
SIP Fixed Storage Blk 1		226763	(8,774)	419	-	8,355	-
Totals			88,224	419	(99,124)	8,355	(2,126)

Represented by:

Funds Held on Behalf of the Ministry of Education	8,759
Funds Receivable from the Ministry of Education	(10,885)



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	1,430	2,045
<i>Leadership Team</i>		
Remuneration	138,359	131,382
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	139,789	133,427

There are 6 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
Benefits and Other Emoluments	17 - 18	18 - 19
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	-	-
	0.00	0.00

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 \$12,537 (2022: \$18,223) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block 1 - Heat Pump, Skylight & Carpet	9,440	6,240	3,200
Replacement Woodburner & Heatpump Block A	14,776	5,439	9,337
Total	24,216	11,679	12,537

(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	283,098	210,887	191,323
Receivables	37,821	27,298	37,390
Investments - Term Deposits	92,210	76,049	84,428
Total financial assets measured at amortised cost	413,129	314,234	313,141

Financial liabilities measured at amortised cost

Payables	42,634	27,406	33,231
Finance Leases	4,889	8,627	7,021
Total financial liabilities measured at amortised cost	47,523	36,033	40,252

23. Events After Balance Date

The school is building a skatepark to the value of \$315,000 of which they have received a grant of \$200,000 from the New Zealand Lottery Commission.

24. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OWHANGO SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Owhango School (the School). The Auditor-General has appointed me, Mark Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 25 to 33, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Mark Fraser

Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Owhango School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Ewan Starkey	Principal	ex Officio	
Mark Bramley	Parent Representative	Elected	Aug 2025
Jessie Smith	Staff Representative	Elected	Aug 2025
Maree Ashcroft	Secretary	Elected	Aug 2025
Guy Hoban	Parent Representative	Elected	Aug 2025
Nicole Hosking	Chairperson	Elected	Aug 2025
Aaron Owen	Parent Representative	Elected	Aug 2025

Owhango School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,113 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Owhango 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.

Analysis of Variance

Ōwhango School

Core Curriculum Progress Over Time

December 2023

Maths

	Dec 2021				Dec 2022				Dec 2023			
	Well Below	Below	At	Above	Well Below	Below	At	Above	Well Below	Below	At	Above
Girl	3 9%	6 18%	20 59%	5 15%	1 3%	7 20%	25 71%	2 6%	1 3%	4 10%	29 74%	5 13%
Boy	0 0%	0 0%	17 68%	8 32%	1 3%	3 10%	19 61%	8 26%	1 3%	7 19%	17 46%	12 32%
Māori	1 5%	2 10%	15 75%	2 10%	1 3%	5 17%	20 69%	3 10%	1 2%	6 15%	28 68%	6 15%
Pākehā	2 5%	4 10%	22 56%	11 28%	1 3%	5 14%	24 65%	7 19%	1 3%	4 11%	19 54%	11 31%
All	3 5%	6 10%	37 63%	13 22%	2 3%	10 15%	44 67%	10 15%	2 3%	10 13%	47 62%	17 22%

Analysis of whether this target is met:

Yes, the goal of lifting the girls' achievement has been successful, with the girls now achieving AT or ABOVE the expected level of their age group in mathematics at a rate of 87%, up from 77% last year- so a rise of 10%.

However the boys' achievement has dropped from 87% to 78%, now the disparity is with the boys', which is a trend over the last three years and will need to be worked on this year.

Actions
What did we do?

Outcomes
What happened?

Reasons for the variance
Why did it happen?

Evaluation
Where to next?

<p>Emma Tylee went to a Numicon maths course to develop her understanding of this method of teaching junior children number strand in maths. She bought resources to use with this resource and shared these with the other staff and fed back to the staff suggestions that she thought would benefit the schoolwide teaching of maths.</p> <p>We are employed an experienced teacher to work one on one with three students from the senior room who were identified as achieving Below in mathematics. This was successful with one student moving from Well Below to Above, another student moved from below to At, the third maintained her At position but with improved understand and application in maths.</p> <p>Teachers had a scheduled sharing time in some staff meetings to share what they were doing to teach maths, what is working well and what they want suggestions for improvement. A supportive, collaborative approach will be taken rather than a stressful, judgemental environment.</p>	<p>Emma implemented the changes to her programme to use the Numicon model of maths teaching. She was pleased with the progress she found the children made in maths, giving time to getting the core number knowledge secure before moving on to next stages.</p> <p>The employment of the experienced teacher was very successful. Unfortunately, we were unable to continue this programme longer as she was no longer available.</p> <p>The sharing of ideas among the staff was very useful, with interesting approaches taken- for example the senior teacher pointing out the need for many of her girls needing / choosing to come and work with the teacher after the initial instruction was given in a lesson as they needed (and had self-identified the need for) more support as they were still unsure what to do. With the help of the teacher and the peers they then understood the new learning and how to apply it.</p>	<p>We are pleased with the outcomes for our girls this variance analysis has shown. However we are concerned about the 13 students currently Below or Well Below in mathematics.</p> <p>Of note is our school experienced a substantial and unexpected roll growth this year, necessitating the need to implement a Enrolment Scheme so that we can manage the numbers in each class. To help cope with this situation our teacher aide was assigned to do supporting work with small groups in subject areas where those children needed additional small group regular practise.</p> <p>Of the 13 students who are Below or Well Below in Maths currently:</p> <ul style="list-style-type: none"> • three have had poor attendance rates which have affected their progress across all areas. Measures have been put in place to more quickly action procedures to deal with attendance. • Three are in the junior room and either started schooling later than 5years, or took a year to get their routines established and making progress that many make when they start school. They 	<ul style="list-style-type: none"> • We will monitor the progress of those Below and Well Below. • We will quickly put support in place for those showing patterns of poor attendance. • We will have much smaller class numbers this year as we will have an additional teacher, consequently we will go from having up to 28 in a class to 16, and from having four year levels in a class to two.
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are expected to catch up over the next year.

- Three came to us from other schools recently and were below when they arrived. All are now making good progress but have not yet caught up to their peers.

Planning for next year:

We now have a gender disparity in reading, writing and mathematics with the girls outperforming the boys by 9%, 6% and 15%.

We have no disparity across the three core subjects between Māori and Pākehā.

Across all of our students, we have 83%, 84% and 90% achieving At or Above in the core subject areas.

Next year, a focus will be on attendance as this has been identified as a key contributor in poor performance.

The teachers have identified the areas of our school-wide professional development as

1. Investigating and implementing the Common Practice Model;
2. Further explore the Refreshed Curriculum and use this in our planning;
3. Further imbedding the iDeal Spelling programme which was started in term four 2023, as part of our Structured Literacy programme, and the teachers are finding it very useful and successful.

Ōwhango School Achievement Target for 2023

Focus Area: Mathematics

Achievement Target: To improve equitable outcomes by reducing the disparity between girls' and boys' mathematics achievement.

Background Information: Our 2022 data shows increased outcomes in maths for girls over the last three years- with annual increases from 71%, 74% to 77%. This is a measurement of those girls who are working At or Above the expectation for their age based on overall teacher judgements which are based on standardized assessments and teacher observations.

However, the end of 2022 data shows a disparity between the boys and the girls of 10%; we have 87% of boys working At or Above expectation, girls are at 77%.

Baseline data:

See core curriculum progress over time data below

Ōwhango School Core Curriculum Progress Over Time December 2022 Maths

	Dec 2020				Dec 2021				Dec 2022				
	Well Below	Below	At	Above	Well Below	Below	At	Above	Well Below	Below	At	Above	
Girl	4 15%	4 15%	15 56%	4 15%	3 9%	6 18%	20 59%	5 15%	1 3%	7 20%	25 71%	2 5%	77%
Boy	0 0%	5 20%	11 44%	9 36%	0 0%	0 0%	17 68%	8 32%	1 3%	3 10%	19 61%	8 26%	87%
Māori	1 14%	0 0%	6 86%	0 0%	1 5%	2 10%	15 75%	2 10%	1 3%	5 17%	20 69%	3 10%	
Pākehā	3 7%	9 20%	20 44%	13 29%	2 5%	4 10%	22 56%	11 28%	1 3%	5 14%	24 65%	7 19%	
All	4 8%	9 17%	26 50%	13 25%	3 5%	6 10%	37 63%	13 22%	2 3%	10 15%	44 67%	10 15%	

Criteria for determining whether this target is met:

We are aiming to sustain the improvements that the boys made and removing the disparity between the boys and girls progress in maths. 4% difference is considered no disparity.

Key Improvement Strategies *What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?*

When	What (examples) <i>Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing; assessment practices;</i>	Who	Indicators of Progress <i>What will we see?</i>
Term One	Emma Tylee is going on a Numicon maths course to develop her understanding of this method of teaching junior children number strand in maths. She will then buy any needed resources to use at this level. She will also feed back to the staff any suggestions that she thinks would benefit the schoolwide teaching of maths.	Emma Tylee	Improved teaching of number in the junior room.
Term One	We are employing an experienced teacher to work one on one with three students from the senior room who have been identified as achieving Below in mathematics, to support their learning and to make any recommendations for the classroom teachers for their ongoing success within a whole class teaching situation.	Jessie Smith Siobhan McKenna Debbie Couper	Lifting of achievement for those who are working below in mathematics in the senior room
All year	Teachers will be supported to attend courses or to buy resources that they need to improve the teaching of mathematics across the school.	All teachers	The school will have the resources needed and the understanding of teaching to ensure that effective programmes are in place.
All year	Teachers will have scheduled sharing time in some staff meetings to share what they are doing to teach maths, what is working well and what they want suggestions for improvement. A supportive, collaborative approach will be taken rather than a stressful, judgemental environment.	All teachers	Teachers will feel supported and will be willing to share their maths teaching situation with their colleagues.
Resourcing <i>How much money and time is needed? Who will help us?</i>			
We have \$1,000 assigned to maths in the budget, \$500 to staff training in our budget, with an additional \$14,000 surplus ready to be used if needed.			

Te Tiriti o Waitangi 2023

How have we given effect to Te Tiriti o Waitangi

Have been accepted to be part of a MAC

Meet with Damon Ritai on 24/1 24 re planning for TOD on 29/1/24

Possible goals for 2024

Te Tiriti o Waitangi 2023

How have we given effect to Te Tiriti o Waitangi

- 1x Hauutu BOT hui with cluster schools
- Employed Maori TA to focus on te reo, waiata, kapa haka and male Maori role model
- Identified Maori students in data for reading, writing and maths and they are achieving as well as their counterparts
- Made a connection with local iwi and marae
- Visited the local marae- first time in 20 years
- Held a Maori whanau feedback hui
- Developed a school tohu with feedback from multiple stakeholders
- 1st Hangi with community buy in for many years
- Principal has applied to MAC cluster
- Principal is doing te reo course
- Looked at how our Maori students are achieving success as Maori across the school eg school production, sports etc
- Whole school kapa haka
- All students and staff do a pepeha
- Kai karakia across school and morning karakia

- Maori achieving success as Maori examples- school production- 2 out of 4 lead roles were Maori students, School leaders, end of year awards-
- New Maori achieving success as Maori cups for end of year assembly -one tane and one wahine cup