

OTARI SCHOOL

2022

ANNUAL REPORT AND FINANCIAL STATEMENTS



SCHOOL NUMBER: 3073

OTARI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3073

Principal: Clifford Wicks

School Address: 167 Wilton Road, Wilton, Wellington 6012

School Postal Address: 167 Wilton Road, Wilton, Wellington 6012

School Phone: 04 475 3018

School Email: office@otari.school.nz

Members of the Board

Name	Position	How Position Gained		Term Expired/Expires
Natasha Kuka	Chair Person	Re-Elected Aug 2022	Policy Analyst	Aug-25
Clifford Wicks	Principal	ex Officio - appointed July 2002		
Antony Dixon	Parent Rep Property Committee	Re-elected Aug 2022	Chief Executive	Aug-25
Miriam Eagle	Parent Rep	Re-elected Aug 2022	Policy Analst	Aug-25
Christopher Chainey	Parent Rep Finance Committee	Re -elected Aug 2022	Chartered Accountant	Aug-25
Catherine Wilson	Parent Rep Finance Committee	Elected Aug 2022	Director	Aug-25
Anishka Walmsley	Parent Rep Property Committee	Elected Aug 2022	Relationship Manager	Aug-25
Shani Leda	Staff Representative	Re-elected Aug 2022	Teacher	Aug-25

Accountant / Service Provider: Alison Dyer CA

OTARI SCHOOL

Annual Report - For the year ended 31 December 2022

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Otari School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Natasha Kuka

Full Name of Presiding Member

N Kuka

Signature of Presiding Member

31/5/2023

Date:

Clifford Wicks

Full Name of Principal

Clifford Wicks

Signature of Principal

31. 05. 2023

Date:

Otari School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,161,835	2,098,403	2,108,597
Locally Raised Funds	3	164,152	140,837	171,214
Interest Income		4,890	1,610	1,014
Gain on Sale of Property, Plant and Equipment		-	-	-
Total Revenue		2,330,877	2,240,850	2,280,825
Expenses				
Locally Raised Funds	3	24,041	25,810	31,022
Learning Resources	4	1,646,546	1,629,573	1,710,009
Administration	5	166,122	141,229	140,456
Finance		1,913	2,695	1,710
Property	6	430,403	487,228	379,757
Loss on Disposal of Property, Plant and Equipment		99	-	472
		2,269,124	2,286,535	2,263,426
Net Surplus / (Deficit) for the year		61,753	(45,685)	17,399
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		61,753	(45,685)	17,399

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

Otari School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		318,912	318,912	295,450
Total comprehensive revenue and expense for the year		61,753	(45,685)	17,399
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	6,063
Equity at 31 December		380,665	273,227	318,912
Accumulated comprehensive revenue and expense		370,665	263,227	308,912
Reserves		10,000	10,000	10,000
Equity at 31 December		380,665	273,227	318,912

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.

Otari School
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	318,620	110,236	171,846
Accounts Receivable	8	132,784	110,000	106,288
GST Receivable		-	-	2,951
Prepayments		13,032	8,500	11,121
Inventories	9	501	701	371
Investments	10	131,450	122,872	105,089
Funds Receivable for Capital Works Projects	17	-	2,130	-
		596,387	354,439	397,666
Current Liabilities				
GST Payable		12,514	895	-
Accounts Payable	12	144,677	115,000	123,983
Revenue Received in Advance	13	13,360	-	12,322
Provision for Cyclical Maintenance	14	36,702	-	-
Finance Lease Liability	15	8,773	9,932	6,642
Funds held for Capital Works Projects	17	81,141	-	19,999
		297,167	125,827	162,946
Working Capital Surplus/(Deficit)		299,220	228,612	234,720
Non-current Assets				
Property, Plant and Equipment	11	181,777	161,531	186,615
		181,777	161,531	186,615
Non-current Liabilities				
Provision for Cyclical Maintenance	14	84,062	104,800	88,517
Finance Lease Liability	15	12,990	7,865	11,155
Funds held in Trust	16	3,280	4,251	2,751
		100,332	116,916	102,423
Net Assets		380,665	273,227	318,912
Equity		380,665	273,227	318,912

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

Otari School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		648,886	499,241	537,034
Locally Raised Funds		155,932	139,536	176,778
Goods and Services Tax (net)		15,465	3,846	11,499
Payments to Employees		(438,794)	(394,956)	(367,843)
Payments to Suppliers		(247,728)	(265,180)	(276,973)
Interest Paid		(1,913)	(2,695)	(1,710)
Interest Received		3,340	1,610	958
Net cash from/(to) Operating Activities		135,188	(18,598)	79,743
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	14
Purchase of Property Plant & Equipment (and Intangibles)		(30,768)	(4,600)	(15,680)
Purchase of Investments		(83,067)	(17,783)	(35,793)
Proceeds from Sale of Investments		56,706	-	-
Net cash from/(to) Investing Activities		(57,129)	(22,383)	(51,459)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,063
Finance Lease Payments		7,044	-	(6,014)
Funds Administered on Behalf of Third Parties		61,671	(20,629)	31,877
Net cash from/(to) Financing Activities		68,715	(20,629)	31,926
Net increase/(decrease) in cash and cash equivalents		146,774	(61,610)	60,210
Cash and cash equivalents at the beginning of the year	7	171,846	171,846	111,636
Cash and cash equivalents at the end of the year	7	318,620	110,236	171,846

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

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

Otari School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30

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 22b.

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) 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.

e) 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.

f) 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.

g) Inventories

Inventories are consumable items held for sale and comprised of stationery and school 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.

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

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	40 years
Board Owned Buildings	40 years
Furniture and equipment	5–15 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

k) 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.

l) 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.

m) Revenue Received in Advance

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

n) Funds Held in Trust

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

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

o) Funds held for Capital works

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

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

p) 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.

q) 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.

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.

r) 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.

s) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	653,572	509,563	534,526
Teachers' Salaries Grants	1,188,112	1,194,639	1,293,081
Use of Land and Buildings Grants	320,151	394,201	280,990
	<u>2,161,835</u>	<u>2,098,403</u>	<u>2,108,597</u>

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Revenue	\$	\$	\$
Donations & Bequests	103,922	90,096	73,510
Curriculum related Activities - Purchase of goods and services	16,722	17,975	22,249
Trading	341	170	529
Fundraising & Community Grants	32,082	20,596	64,349
Other Revenue	11,085	12,000	10,577
	<u>164,152</u>	<u>140,837</u>	<u>171,214</u>
Expenses			
Extra Curricular Activities Costs	20,109	20,610	24,078
Trading	430	200	500
Fundraising and Community Grant Costs	3,502	5,000	6,444
	<u>24,041</u>	<u>25,810</u>	<u>31,022</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>140,111</u>	<u>115,027</u>	<u>140,192</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	60,311	43,876	57,716
Equipment Repairs	4,259	4,566	3,011
Information and Communication Technology	20,696	23,928	18,907
Library Resources	2,294	4,105	1,925
Employee Benefits - Salaries	1,517,726	1,507,549	1,584,715
Staff Development	8,831	15,865	12,278
Depreciation	32,429	29,684	31,457
	<u>1,646,546</u>	<u>1,629,573</u>	<u>1,710,009</u>

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	7,304	7,304	7,093
Board Fees	2,920	4,600	3,559
Board Expenses	1,868	2,075	2,322
Communication	1,546	1,480	1,544
Consumables	13,954	16,006	13,881
Other	5,707	5,333	5,896
Employee Benefits - Salaries	110,151	82,046	84,846
Insurance	5,369	5,835	5,287
Service Providers, Contractors and Consultancy	17,303	16,550	16,028
	<u>166,122</u>	<u>141,229</u>	<u>140,456</u>

6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	11,160	12,026	11,424
Consultancy and Contract Services	32,852	31,320	31,143
Cyclical Maintenance Provision	32,247	16,283	15,201
Grounds	6,936	2,775	897
Heat, Light and Water	15,136	16,397	13,031
Rates	1,017	1,140	1,099
Repairs and Maintenance	7,661	9,800	23,185
Use of Land and Buildings	320,151	394,201	280,990
Security	3,243	3,286	2,787
	430,403	487,228	379,757

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	318,620	110,236	171,846
Cash and cash equivalents for Statement of Cash Flows	318,620	110,236	171,846

Of the \$318,618 Cash and Cash Equivalents, \$81,141 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$318,618 Cash and Cash Equivalents, \$13,360 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	12,639	10,000	6,419
Receivables from the Ministry of Education	12,004	-	4,280
Interest Receivable	2,040	-	490
Teacher Salaries Grant Receivable	106,101	100,000	95,099
	132,784	110,000	106,288
Receivables from Exchange Transactions	14,679	10,000	6,909
Receivables from Non-Exchange Transactions	118,105	100,000	99,379
	132,784	110,000	106,288

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	206	298	118
Hats	295	403	253
	501	701	371

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	131,450	122,872	105,089
Total Investments	131,450	122,872	105,089

11. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	62,120				(2,925)	59,195
Furniture and Equipment	86,703	12,385	-		(17,200)	81,888
Information and Communication Technology	234				(202)	32
Textbooks	-				-	-
Leased Assets	17,726	12,977	-		(9,431)	21,272
Library Resources	19,832	2,328	(99)		(2,671)	19,390
Balance at 31 December 2022	186,615	27,690	(99)	-	(32,429)	181,777

The net carrying value of equipment held under a finance lease is \$21,273 (2021: \$17,726)

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	117,714	(58,519)	59,195	117,714	(55,594)	62,120
Furniture and Equipment	298,658	(216,770)	81,888	286,726	(200,023)	86,703
Information and Communication Technology	42,472	(42,440)	32	42,472	(42,238)	234
Textbooks	-	-	-	-	-	-
Leased Assets	32,369	(11,097)	21,272	35,447	(17,721)	17,726
Library Resources	52,617	(33,227)	19,390	50,584	(30,752)	19,832
Balance at 31 December	543,830	(362,053)	181,777	532,943	(346,328)	186,615

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Creditors	\$ 15,606	\$ 10,000	\$ 6,864
Accruals	9,390	5,000	9,411
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	111,246	100,000	105,020
Employee Entitlements - Leave Accrual	8,435	-	2,688
	144,677	115,000	123,983
Payables for Exchange Transactions	24,996	15,000	16,275
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	119,681	100,000	107,708
Payables for Non-exchange Transactions - Other			
	144,677	115,000	123,983

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	13,360	-	10,322
Other revenue in Advance	-	-	2,000
	<u>13,360</u>	<u>-</u>	<u>12,322</u>

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	88,517	88,517	73,316
Increase to the Provision During the Year	32,247	16,283	15,201
Provision at the End of the Year	<u>120,764</u>	<u>104,800</u>	<u>88,517</u>
Cyclical Maintenance - Current	36,702	-	-
Cyclical Maintenance - Non current	84,062	104,800	88,517
	<u>120,764</u>	<u>104,800</u>	<u>88,517</u>

The school's cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the school's 10 Year Property plan and was originally prepared by a Ministry Engaged Consultant. Cost updates are based on a Programmed Maintenance exterior painting programme quote and inflationary adjustments.

15. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	10,359	11,024	7,935
Later than One Year and no Later than Five Years	14,001	8,643	12,509
Future Finance Charges	(2,597)	(1,870)	(2,647)
	<u>21,763</u>	<u>17,797</u>	<u>17,797</u>
Represented by			
Finance lease liability - Current	8,773	9,932	6,642
Finance lease liability - Non current	12,990	7,865	11,155
	<u>21,763</u>	<u>17,797</u>	<u>17,797</u>

16. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Non-current	3,280	4,251	2,751
	<u>3,280</u>	<u>4,251</u>	<u>2,751</u>

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Classroom Block Upgrade - Project ID 205100	645		(374)		271
LSM funding - fencing modifications - Project ID 227051	21,484		(21,484)		-
5YA - AMS combined Block D - ILE classroom upgrade - Project ID 231884	(2,130)	90,000	(7,000)		80,870
Totals	19,999	90,000	(28,858)	-	81,141

Represented by:

Funds Held on Behalf of the Ministry of Education

81,141

Funds Receivable from the Ministry of Education

-

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Classroom Block Upgrade - Project ID 205100	(15,021)	24,830	(9,164)		645
SIPs funding - Astroturf	6,000		(6,000)		-
SIPs funding - re-matting of junior playground	-	26,916	(26,916)		-
LSM funding - fencing modifications - Project ID 227051	-	21,484	-		21,484
5YA - AMS combined Block D - ILE classroom upgrade - Project ID 231884	-	-	(2,130)		(2,130)
Totals	(9,021)	73,230	(44,210)	-	19,999

Represented by:

Funds Held on Behalf of the Ministry of Education

22,129

Funds Receivable from the Ministry of Education

(2,130)

18. Related Party Transactions

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

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

The principal had a family member employed by the School during the year. The principal's wife, Johanne Wicks, was employed as a classroom teacher and received 2 management units - 1 for senior syndicate leadership and 1 for the library.

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,655	3,119
<i>Leadership Team</i>		
Remuneration	428,412	466,011
Full-time equivalent members	4	4
Total key management personnel remuneration	431,067	469,130

There are 7 members of the Board excluding the Principal. The Board held 8 full meetings of the Board in the year and 1 extra meeting to consider the wearing of masks. The Board also has Finance (4 members) that meets monthly, Property (3 members) that meets about twice a term and Personnel (3 members) that meets as required.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	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:

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2.00	1.00
	2.00	1.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

There is a contingent asset for possible repayment from the Ministry of Education for under spending the school's banking staffing entitlement during 2022. The Ministry has yet to decide how much it will pay to the School. We cannot reliably measure the cash repayment, but the amount we have underspent as at 31 December is approximately \$5,042. We will record the amount as income in the 2023 financial year.

In 2022 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 yet to receive as final wash up that adjusts the estimated quarterly instalments for actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known.

There are no contingent liabilities (except as noted below) as at 31 December 2022 (Contingent assets and liabilities at 31 December 2021: \$2,229).

Holidays Act Compliance – schools payroll

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

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

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



22. Commitments

(a) Capital Commitments

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

(a) \$313,687 contract to have the Montessori block (Block D) upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$90,000 has been received of which \$9,130 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$27,760)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating leases of computers and information technology equipment

	2022 Actual \$	2021 Actual \$
No later than One Year	15,461	5,488
Later than One Year and No Later than Five Years	17,308	2,158
	<u>32,769</u>	<u>7,646</u>

The total lease payments incurred during the period were \$19,595 (2021: \$18,907)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	318,620	110,236	171,846
Receivables	132,784	110,000	106,288
Investments - Term Deposits	131,450	122,872	105,089
Total Financial assets measured at amortised cost	<u>582,854</u>	<u>343,108</u>	<u>383,223</u>

Financial liabilities measured at amortised cost

Payables	144,677	115,000	123,983
Finance Leases	21,763	17,797	17,797
Total Financial Liabilities Measured at Amortised Cost	<u>166,440</u>	<u>132,797</u>	<u>141,780</u>

24. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

25. Comparatives

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

OTARI SCHOOL ANALYSIS OF VARIANCE 2023

School Number: 3073

Overall Aims:

1. Raising the achievement of selected students/ākonga in Reading and Pānui, Writing and Tuhituhi and Mathematics and Pāngarau so that they make more than 1 year's progress and achieve at expectation by the end of 2022.
2. Raising the achievement of Learning Support Students.

Numbers of Target Students/Akonga:

Reading: 6
Writing: 14
Maths: 3
Pānui: 2
Tuhituhi: 6
Pāngarau: 4

Number of Learning Support Students:

3 ORS
3 ICS
3 LLI
14 ESOL
2 referred from Reading Recovery - ongoing support

Progress of Target Students 2022 - (assessed as *below expectation* at the end of 2021)

Still below	Now at	Now above
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R = Reading W = Writing M = Maths K = Kōrero

Original Strand Outcomes for Individual Students

Gender	Year	Area	Mid year progress	End of year progress	Assessment of Progress
F	2	M	Demonstrating appropriate maths knowledge and participating enthusiastically. ACHIEVING AT B1	Confidence waned in the second half of the year and is achieving just below the "at the end of two years" mark. ACHIEVING AT B1	
M	2	W	Increased pool of writing vocab. Capable, but not always focussed. ACHIEVING AT P1	Capable, but not always focused. Happy to add to his writing after feedback. ACHIEVING AT P1	
M	2	R	Growth in confidence. Reading more high frequency words. Enjoying books. ACHIEVING AT B1	Made good progress in term 3 and slowed down in term 4. ACHIEVING AT P1	
F	3	W	Enjoying writing, working purposefully. Independently punctuating most of the time. ACHIEVING AT P1	Second half of year progress in all areas, now achieving at expected level but borderline. ESOL support continues in 2023 (1 hr per wk). ACHIEVING AT A1	
F	3	W	Engaging with enthusiasm and motivation. Improvement in handwriting, spelling and punctuation. ACHIEVING AT A1	Has continued to maintain steady progress. Has written at expected level in recount, report, instructional and poetic. ACHIEVING AT A1	
M	4	W	Confidence has improved, benefiting from the writing group with Clifford. Beginning to add more detail. ACHIEVING AT B2	Confidence has continued to improve particularly with support from Clifford. Ended the year at expected level but still at risk. ACHIEVING AT P2	
F	4	W	Understands she is writing for an audience, includes appropriate language. Struggles to formulate her ideas and benefits from	Still struggles to begin her writing and stay focused so often doesn't complete her writing. Parents raised concerns about her having ADHD and getting her	

			planner.	assessed.	
M	5	R	ACHIEVING AT B2 Reading aloud with good fluency and clarity. Continues to develop his vocab. Showing understanding of reading strategies taught. ACHIEVING AT A2	ACHIEVING AT B2 Confidently reads aloud but encouraged to look back at the text when answering questions. Working on making inferences and justifying his answers. ACHIEVING AT A2	
M	5	W	Making progress in a supported writing group with Clifford. Correct tense and sequence continues to be an issue. ACHIEVING AT B2	Works best in a small group. Supported by Clifford to ensure he includes all necessary detail and correct sequential order. ACHIEVING AT P2	
F	4	W	Received diagnosis for dyslexia and started to work with a tutor. Spelling and recording her many ideas continues to be a challenge. ACHIEVING AT A1	Has lots of ideas for writing but recording ideas continues to be a challenge. Benefits from creating a plan to organise her ideas. ACHIEVING AT B2	
F	4	M	Working in target maths group with Shani. Continues to work on developing and retaining place value and number knowledge. ACHIEVING AT A1	Works best in a small group and supported by Shani. Can retain new strategies during lessons but can struggle to retain for later lessons or apply in class sessions. ACHIEVING AT B2	
M	8	W	Writing has improved. When supported can create more complex texts. ACHIEVING AT A3	Now understanding different purposes for writing and is able to show appropriate language choice and format. Needs to take time to edit and revise. Using mature vocabulary. ACHIEVING AT P4	
F	8	W	Written work assessed A3. More detail and consistent tense needed, also compound and complex sentences and a focus on editing ACHIEVING AT A3	Understands purposes for writing and is now just below expectation. Beginning to be more critical, editing and revising with more independence. is showing correct use of paragraphing, punctuation and is adding more detail. ACHIEVING AT B4	
M	8	W	Completed short pieces of writing. Needs support getting started, frustrated with having to revisit work. Uses ideas creatively and effectively for poetry. ACHIEVING AT A2	Learning to gather ideas and process them. When supported to plan and draft, he can make good progress. Will continue to look at ways of supporting his ability to draft. ACHIEVING AT B3	
F	8	W	Needs support to complete writing tasks. Does have the ability to advance her writing. Next steps include getting more writing done and to add more details. ACHIEVING AT B1	Making steady progress. Developing ability to monitor her work against set criteria. Revising and editing more carefully. ACHIEVING AT P3	

Montessori Strand Outcomes for Individual Students

F	4	R W	<p>Making good progress, easily decoding a range of fiction and non-fiction texts. Confident reading aloud. (R)</p> <p>More consistently matching what she says - text is generally remaining constant. Still writing very quickly. (W)</p> <p>R: ACHIEVING AT B2 W: ACHIEVING AT P1</p>	<p>Consolidating vocabulary and comprehension skills. (R)</p> <p>Sequencing improving, still working on tenses.(W)</p> <p>R: ACHIEVING AT B2 W: ACHIEVING AT P1</p>	R
					W
F	3	R	<p>Significant progress made, using sounding out and self correcting. Vocabulary expanding.</p> <p>ACHIEVING AT A1</p>	<p>Enthusiastically reading. Working on vocabulary and comprehension.</p> <p>ACHIEVING AT B2</p>	
M	4	R W	<p>Great progress with reading and with confidence. Reading a broader range of texts, recognising more words. Vocab expanding. Writing is just beginning to take off. Supported to record her ideas.</p> <p>R: ACHIEVING AT P1 W: ACHIEVING AT B1</p>	<p>Continued to make great progress with reading. Focusing now on comprehension.</p> <p>Making solid progress with writing. Spelling detail and vocabulary fodi.</p> <p>R: ACHIEVING AT B2 W: ACHIEVING AT P1</p>	R
					W
M	7	R	<p>Introduced to sophisticated novels, beginning to understand more complex inferences. Growing comp of subtleties in plot. Language of Advertisements a challenge in STAR.</p> <p>R: ACHIEVING AT A3</p>	<p>Learned about the language of advertising and static images. Wrote a good recount after using a hamburger template to plan his work.</p> <p>R: ACHIEVING AT A3</p>	
		M	<p>Recalling basic facts though word problems key focus to build reasoning skills</p> <p>M: ACHIEVING AT B3</p>	<p>Increasingly retains new ideas and transfers them to new situations. Has a great memory, but still finding it difficult to manipulate numbers flexibly and understand fractions.</p> <p>M: ACHIEVING AT P3</p>	
M	7	W	<p>Can apply himself to the basics of paragraphing and structuring, needs to build advanced understanding. Has rich vocab and bank of ideas.</p> <p>W: ACHIEVING AT A3.</p>	<p>Some excellent writing produced near the end of the year. Has much better control over language devices. Listening and responding to feedback. Some writing bordering on B4.</p> <p>W: ACHIEVING AT A3</p>	

Whenu Māori Outcomes for Individual Students

M	2	W M	<p>Significant progress made, using sounding out and self correcting. Vocabulary expanding.</p> <p>Can count backwards/forwards from given number. Learning to skip count in 5's and 10's.</p> <p>W: ACHIEVING AT B1 M: ACHIEVING AT P1</p>	Very good progress. Achieving at expected levels for W, M.	
M	2	W M	<p>Using letter-sound associations. Settling well to tasks, using brainstorming template to help him sequence ideas.</p> <p>W: ACHIEVING AT B1 M: ACHIEVING AT P1</p>	Very good progress also, at expected levels for W, M.	
F	4	R W	<p>Improved fluidity of reading - less fragmented and flows more easily. Able to make sense of unknown words by using clues in the text.</p> <p>Increased focus in writing, allowing her to see greater success in writing tasks. Incorporates newly learnt kupu and sentence structures and has begun using a wider range of kupu hono.</p> <p>R: ACHIEVING AT B2 W: ACHIEVING AT A1</p>	<p>Much improved fluidity of reading and comprehension skills. Focused and independent in completing comprehension tasks which has led to improvements in overall reading capability.</p> <p>Significant increase in focus and confidence which has led to great improvements in writing, particularly with content, language features and structures. Narrowly missed out on achieving at the expected achievement level for writing however with continued push and focus, I am confident she will continue to progress in 2023.</p> <p>R: ACHIEVING AT P2 W: ACHIEVING AT B2</p>	R
M	4	R M	<p>Has improved the fluidity of his reading so that it is less fragmented and flows more easily.</p> <p>Has improved speed and accuracy of basic fact recall. Draws on a wider range of rautaki that allow him to successfully add and subtract double digit equations. Beginning to learn strategies that will allow him to find the answer to unknown multiplication facts.</p> <p>R: ACHIEVING AT B2 M: ACHIEVING AT A1</p>	<p>Has made great progress in reading and reads fluently. The increased focus on comprehension strategies has allowed him to progress his reading level to align with expected outcomes.</p> <p>Although shy and often lacking confidence, is very capable in Maths and has made great improvements to his Maths knowledge and skills. He has great number knowledge which has allowed him to grasp new strategies and progress to the expected outcome for his year level.</p> <p>R: ACHIEVING AT P2 M: ACHIEVING AT P2</p>	W
M	8	W	<p>Learning to plan and write for a specific purpose such as Tuhinga mihi using specific language features relevant to the writing purpose</p> <p>W: ACHIEVING AT B4 (just below)</p>	<p>Made huge improvements to his writing with more time taken to plan and prepare ideas for writing using appropriate skills to achieve at expected level. Appropriate use of language and vocabulary was evident.</p> <p>W: ACHIEVING AT B4 (just below)</p>	
F	8	M	<p>Able to change an improper fraction to a proper fraction and vice versa and to find fractions of a set using multiplication and division. Learning to write fractions in order of size, smallest to biggest/biggest</p>	Made great progress, as a result of her efforts and determination. She was more confident in choosing appropriate strategies to solve problems that involve multiplication and division of fractions.	

		M: ACHIEVING AT A3	M: ACHIEVING AT B4 (just below)	
F	8	Continues to develop her Te Reo Māori and we will extend on using more descriptive language. kiwaha and kīanga. Kia kaha e hine! K: ACHIEVING AT B3	Good progress in using specific descriptive language, kiwaha and they were evident in her writing and spoken reo. Significant absenteeism throughout the year hampered progress. K: ACHIEVING AT P3	
F	7	Thoughtful and purposeful in most of his writing. His voice is apparent in what he is writing & is extending his word bank with more descriptive words in relation to context. W ACHIEVING AT A3	Planning and preparation to be improved. Sequencing of ideas written made progress. Has extended on more descriptive reo in his writing when encouraged or reminded. W: ACHIEVING AT A3	

Summary of Outcomes and Evaluative Commentary

Reading and Pānui

MEDIUM	Number of students/ākonga targeted for acceleration	Number of students now AT expectation	Number of students still BELOW expectation
English	6	6	
Evaluative commentary	Daily classroom teaching that focussed on comprehension and vocabulary development resulted in acceleration of reading progress for these students. Classrooms were provided with extra teaching support which meant teachers could also work more individually with them.		
Māori	2	2	
Evaluative Commentary	Provision of significant extra staffing within rooms meant that daily, small group teaching could be delivered to these ākonga. These ākonga were closely monitored and follow up tasks focussed on comprehension were well targeted. They gained comprehension strategies and frequent application of these was fundamental to the increased progress.		

Writing and Tuhituhi

	Number of students/ākonga targeted for acceleration	Number of students now AT expectation	Number of students still BELOW expectation
English medium	14	6	8
Evaluative commentary	Writing is the learning area that has been most impacted by the pandemic lockdowns and absences. Despite this there were gains for all 14 students. This was due to the increased support that allowed for them to receive more individualised instruction. Support with planning, drafting and developing ideas was particularly important. "Fast Phonics" activities, from the digital literacy platform		

	<p>"Reading Eggs", were helpful for year 2 and 3 students. Websites like Twinkl helped support teachers to provide lots of ideas for writing topics.</p> <p>A whole school focus on writing started in term 4 of 2022 and will continue throughout 2023. This will involve all classes focusing on the same genre, agreed teaching sequence and assessment.</p>		
Māori Medium	6	3	3
Evaluative Commentary	<p>As with English medium ākonga, planning and developing ideas were particular focuses. Increased staffing allowed for individualised instruction and closer monitoring. Although absenteeism particularly affected one student's progress, most ākonga benefited significantly from the extra teaching in this area and raised their achievement, even if they didn't quite achieve at expectation by the end of the year. The whole school approach in 2023 is utilising AsTTle benchmarks across the school. The Whenu Māori ones are designed for Māori medium assessment.</p>		

Mathematics and Pāngarau

Student numbers:	Number of students/ākonga targeted for acceleration	Number of students now AT expectation	Number of students still BELOW expectation
English medium	3	2	1
Evaluative commentary	<p>Extra teaching half hour tuition provided twice a week for selected students lifted achievement. Often these students were working within a group of two or three. Good communication between the tutor, teachers and whānau was essential. This support will continue throughout 2023.</p>		
Māori Medium	4	3	1
Evaluative Commentary	<p>Kaiako reported that Mathematics PLD that helped develop the children's conceptual and procedural understanding made a difference as they applied their learning to their teaching. Extra staffing meant that individuals and groups could be provided with increased time and attention.</p>		

Clifford Wicks



Progress of Learning Support Students 2022

Achievement aims:

Aims for learning support students are individualised and based on their particular learning needs.

Student Numbers:	Number of students receiving ORS funding	Number of students receiving ICS	Number of students receiving ESOL	Number of students receiving LLI	Number of students receiving RTLB
English medium	2	2	14	2	1
Evaluative commentary	<p>ORS: Both ORS students were in the Original strand. Teacher aide hours were significantly topped up from the Operations Grant to provide full cover for one student. Both students were well supported by their 1 specialist teacher and teacher aides and made progress towards meeting their IEP goals. Having one teacher aide providing support for both students (in the same classroom) was pragmatic in terms of funding but meant one student often received more support at the expense of the other. The 1 specialist teacher facilitated a successful transition process for one student going to college in 2023. For most of the year we had no Lead Teacher support from the Ministry which was challenging, (and disappointing), especially with the transition process.</p> <p>ICS: One student in Original strand and one student in Montessori strand received ICS funding. Teacher aides implemented programmes as directed by kaiako, with particular focus on developing literacy and numeracy skills. The Early Words programme and Numicon programme were two of the interventions used with both students. One student made significant progress, one made minimal progress (may be a candidate for ORS - to be explored). Four applications for English medium students for 2023 were submitted in July. Two of these were successful. One of these students subsequently moved to another school.</p> <p>ESOL: In the first half of 2022 we had 11 ESOL students, in the second half 14. Depending on the student and the classroom, teacher aides were used to provide 1-1 support or to support students within a small group. Some of this support was provided in the classroom and some in withdrawal spaces. In addition some TA hours were also funded from SEG to provide support for students with ESOL needs but who did not qualify for MOE funding. Kaiako monitored progress and reading and writing data for these students was included within general class data. Some students made significant progress, becoming much more confident and competent with oral language in particular, but also small gains were seen in reading and writing with all students.</p> <p>LLI: Modules were completed by kaiako, SLTs and whānau to establish learning goals for these students, which were then implemented by TAs. Students made good progress towards achieving their goals.</p> <p>RTLB: One successful Assistive Tech application for a student in the Montessori strand was supported by RTLB</p> <p>SEG support: 2 students who did not successfully discontinue from Reading Recovery were referred for additional support. They received 1-1 TA support 3-4 times per week with reading and writing. Both students have additional undiagnosed learning needs - potentially dyslexia, auditory processing delay and ADHD.</p> <p>Learning Support: In 2022 the recruitment and retention of high calibre teacher aides and successful partnership between kaiako, support agencies and whānau have been crucial factors in ensuring students have received the support they need to make progress.</p>				

Māori Medium	1	1	1	Group support
Evaluative Commentary	<p>ORS: this student made significant progress in meeting IEP goals for self-regulation and participation in the class programme. In addition they showed increased engagement in learning and made progress towards literacy and numeracy goals. Additional TA hours were funded from SEG for playtime supervision but were able to be reduced in the second half of the year due to improvement in behaviour. Whānau engagement was strong and school team worked closely together to plan and implement IEP and adapted curriculum. Ongoing challenge of supporting ORS student in full immersion environment when neither .1 Specialist teacher nor TA is a Māori speaker.</p> <p>ICS: student made good progress against IEP goals for literacy and numeracy. Early Words programme in Māori one of the successful interventions used. Challenges around social and emotional regulation still negatively impacting on student's ability to progress in learning and to form positive relationships with others.</p> <p>LLI: Kaiako, whānau and SLT implemented language programme to support progress towards agreed goals, including Early Words programme in Māori.</p> <p>RTLB: a large number of referrals were made at the start of 2022 and the decision was made to address the needs as a whole group, not as individuals. This resulted in RTLB undertaking UDL professional development with all the Immersion whenu kaiako. This has been a big time commitment for the strand, however, it has been helpful to take a strand-wide approach to develop agreed strategies for improving engagement and learning. This PLD will continue into 2023.</p> <p>Learning support challenges: recruitment of teacher aides and specialist teachers with knowledge of te reo Māori has proved difficult and continues to be a barrier to successful implementation of learning support for ākonga in the Immersion whenu.</p>			

Susan West

Otari School

KiwiSport Grant

For the year ended 31 December 2022

Kiwisport is a Government funding initiative to support sport for school-aged children.

In 2022, the school received \$3,109 of funding (2021: \$3,017) to increase student participation in organised sport by providing the following:

1. Transport to swimming lessons for junior classes in Term 4 and purchase of swimming gear for refugee students to enable participation
2. Transport to ASB Centre for school junior indoor sports day
3. Membership of local area primary sport organisation for schoolwide participation in local sport tournaments and tournament participation travel costs

OTARI SCHOOL: TE KURA O OTARI		POLICY
Board Chair signature <i>N. Ruka</i>	Approved Date: 29 August 2022	

OTARI SCHOOL UMBRELLA POLICIES

1. Board Roles and Responsibilities Policy

The board of trustees' key areas of contribution are focused on four outcome areas:

Representation Accountability

Leadership Employer Role

The board	The Standards
1. Sets the strategic direction and long-term plans and monitors the board's progress against them	1.1 The board leads the annual charter review process 1.2 The board sets/reviews the strategic aims by February each year 1.3 The board approves the annual plan and targets and ensures the Charter is submitted to the Ministry of Education (MoE) by 1 March each year 1.4 Board meetings include a report on progress towards achieving strategic aims 1.5 The Charter is the basis for all board decision making
2. Monitors and evaluates student progress and achievement	2.1 The board approves an annual review schedule covering curriculum and student progress and achievement reports 2.2 Reports at each board meeting, from Principal, on progress against annual plan, highlight risk/success 2.3 Targets in the annual plan are met, the curriculum policy is implemented and there is satisfactory performance of curriculum priorities
3. Fulfils the intent of the Treaty of Waitangi by valuing and reflecting New Zealand's dual cultural heritage	3.1 The Treaty of Waitangi is considered in board decisions 3.2 The board, Principal and staff are culturally responsive and inclusive
4. Protects the special character of the school (Special character schools)	4.1 Special character is obviously considered in all board decisions
5. Appoints, assesses the performance of and supports the Principal	5.1 Principal's performance management system in place and implemented
6. Approves the budget and monitors financial management of the school	6.1 Budget approved by the first meeting each year 6.2 Satisfactory performance of school against budget
7. Effectively manages risk	7.1 The board has an effective governance model in place 7.2 The board remains briefed on internal/external risk environments and takes action where necessary 7.3 The board identifies 'trouble spots' in statements of audit and takes action if necessary 7.4 The board ensures the Principal reports on all potential and real risks when appropriate and takes appropriate action
8. Ensures compliance with legal requirements	8.1 New members have read and understood the governance framework including policies, the school charter, board induction pack and requirements and expectations of board members

	8.2 New and continuing members have kept aware of any changes in legal and reporting requirements for the school. Board has sought appropriate advice when necessary 8.3 Accurate minutes of all board meetings, approved by board and signed by chair 8.4 Individual staff/student matters may be discussed in public excluded session if information is confidential 8.5 Board meetings have a quorum
9. Ensures trustees attend board meetings and take an active role	9.1 Board meetings are effectively run 9.2 Trustees attend board meetings having read board papers and reports and are ready to discuss them 9.3 Attendance at 80% of meetings (min.) 9.4 No unexplained absences at board meetings (3 consecutive absences without prior leave result in immediate step down) Refer Education and Training Act 2020, schedule 23 clause 12
10. Approves major policies and programme initiatives	10.1 Approve programme initiatives as per policies 10.2 The board monitors implementation of programme initiatives
11. Approves and monitors human resource policy/procedures which ensures effective practice and contribute to its responsibilities as a good employer	11.1 Becomes and remains familiar with the broad employment conditions which cover employees (i.e. Staff employment agreements and arrangements) 11.2 Ensures there are personnel policies in place and that they are adhered to e.g. Code of Conduct 11.3 Ensures there is ongoing monitoring and review of all personnel policies
12. Deals with disputes and conflicts referred to the board as per the school's concerns and complaints procedures	12.1 Successful resolution of any disputes and conflicts referred
13. Represents the school in a positive, professional manner	13.1 Code of behaviour adhered to
14. Oversees, conserves and enhances the resource base	14.1 Property/resources meet the needs of the student achievement aims
15. Effectively hands over governance to new board/trustees at election time	15.1 New trustees provided with governance manual and induction 15.2 New trustees fully briefed and able to participate following attendance at an orientation programme 15.3 Appropriate delegations are in place as per s66 Education Act 15.3 Board and trustees participate in appropriate professional development

Review schedule: Triennially

2. Responsibilities of the Principal Policy

The Principal is the professional leader of the school and the board's chief executive working in partnership with the board of trustees.

Alongside their professional role, the Principal's key contribution to **day-to-day management** of the school is as per the management definition in the introduction to this governance manual.

The Principal is responsible for overseeing the implementation of board policy including the Charter. Reference in documentation to the school, management and staff is to be read as "Principal" for responsibility for implementation.

The responsibilities of the Principal are to:

1. Meet the requirements of the current job description
2. Meet the requirements of their employment agreement including the 4 areas of practice from the Principals' Professional Standards
3. Act as the educational leader and day to day manager of the school within the law and in line with all board policies
4. Participate in the development and implementation of their annual performance agreement, and participate in their annual review process

5. Develop, seek board approval of, and implement an annual plan that is aligned with the board's strategic plan, meets legislative requirements and gives priority to improved student progress and achievement.
6. Use resources efficiently and effectively and preserve assets (financial and property).
7. Put good employer policies into effect and ensure there are effective procedures/guidelines in place.
8. Allocate pay units for appropriate positions.
9. Ensure effective and robust performance management systems are in place for all staff which include performance management reviews, attestations for salary increases and staff professional development
10. Employ, deploy and terminate relieving and non-teaching staff positions.
11. Employ teaching staff as per the appointments policy.
12. Communicate with the community on operational matters where appropriate.
13. Refrain from unauthorised public statements about the official position of the board on controversial social, political, and/or educational issues
14. Keep the board informed of information important to its role.
15. Report to the board as per the boards reporting policy requirements.
16. Act as Protected Disclosures Officer and ensure procedures are in place to meet the requirements of the Protected Disclosures Act 2000
17. Appoint, on behalf of the board, the Privacy Officer and EEO Officer.

Only decisions made by the board acting as a board are binding on the Principal unless specific delegations are in place. Decisions or instructions by individual board members, committee chairs, or committees are not binding on the Principal except in rare circumstances when the board has specifically authorised it.

The relationship is one of trust and support with expectations documented in the relationship policy. All parties work to ensure "no-surprises".

The Principal is not restricted from using the expert knowledge of individual board members acting as community experts.

Review schedule: Triennially

3. Reporting to the Board Policy

The Principal reports to the board as a whole and keeps it informed of the true and accurate position of the outcomes of curriculum; teaching and learning; relevant financial responsibilities; and all matters having real or potential legal considerations and risk for the school. Thus the board is supported in its strategic decision-making and risk management by also requiring the Principal to submit any monitoring data required in a timely, accurate and understandable fashion. Therefore, the Principal must ensure that they:

1. Inform the board of significant trends, implications of board decisions, issues arising from policy matters or changes in the basic assumptions upon which the board's strategic aims are based.
2. submit written reports covering the following management areas for each board meeting:
 - Principal's report including:
 - i. curriculum
 - ii. personnel
 - iii. property
 - iv. health and safety
 - v. self review
 - vi. Strategic plan
 - and
 - the coordination and approval of the following reports:
 - i. Student Progress and Achievement Report
 - ii. Curriculum Report
3. inform the board in a timely manner of any significant changes in staffing, programmes, plans or processes that are under consideration
4. submit any monitoring data required in a timely, accurate and understandable fashion
5. report on the number of stand-downs, suspensions, exclusions and expulsions on a per meeting basis
6. report and explain current enrolments
7. inform the board when, for any reason, there is non-compliance of a board policy
8. recommend changes in board policies when the need for them becomes known
9. highlight areas of possible bad publicity or community dis-satisfaction

10. coordinate management/staff reports to the board and present to the board under the Principal's authority if appropriate
11. regularly report on the implementation of the annual plan and progress towards meeting student achievement targets
12. report on matters requested by the board and within the specified timeframe as agreed between the Principal and board.

Review schedule: Triennially

Trustees' Code of Behaviour Policy

The board is committed to ethical conduct in all areas of its responsibilities and authority. Trustees shall:

1. Maintain and understand the values and goals of the school
2. Protect the special character of the school
3. Ensure the needs of all students and their achievement is paramount
4. Be loyal to the school and its mission
5. Publicly represent the school in a positive manner
6. Respect the integrity of the Principal and staff
7. Observe the confidentiality of non-public information acquired in their role as a trustee and not disclose to any other persons such information that might be harmful to the school
8. Be diligent and attend board meetings prepared for full and appropriate participation in decision making
9. Ensure that individual trustees do not act independently of the board's decisions
10. Speak with one voice through its adopted policies and ensure that any disagreements with the board's stance are resolved within the board
11. Avoid any conflicts of interest with respect to their fiduciary responsibility
12. Recognise the lack of authority in any individual trustee or committee/working party of the board in any interaction with the Principal or staff
13. Recognise that only the chair (working within the board's agreed chair role description or delegation) or a delegate working under written delegation, can speak for the board
14. Continually self-monitor their individual performance as trustees against policies and any other current board evaluation tools
15. Be available to undertake appropriate professional development

I, [insert Board member name], have read and understood this Code of Behaviour Policy and agree to follow and abide by it to the best of my ability.

Signature:

Date:

Review schedule: Triennially

5. Trustee Remuneration and Expenses Policy

The board has the right to set the amount that the chair and other board members are reimbursed for attendance at board meetings in recognition that these fees cover the expense of attending board meetings. The Principal, as a member of the board is entitled to the same payment as all other trustees except the chair. Currently at Otari school;

- 1 The chair receives \$75.00 per board meeting
- 2 Elected board members receive \$55.00 per board meetings
- 3 There is no payment for working group/committee meetings
- 4 Attendance fees are non-taxable within the agreed non-taxable amounts of \$605 annually for trustees and \$825 for the chair
- 5 Attendance costs for professional development sessions will be met by the board of trustees. Prior approval must first be sought
- 6 All other reimbursements are at the discretion of the board and must be approved prior to any spending occurring

Review schedule: Triennially

6. Conflict of Interest Policy

The standard of behaviour expected at Otari School is that all staff and board members effectively manage conflicts of interest between the interests of the school on one hand, and personal, professional, and business interests on the other. This includes managing potential and actual conflicts of interest, as well as perceptions of conflicts of interest.

The purposes of this policy are to protect the integrity of the school decision-making process, to ensure confidence in the school's ability to protect the integrity and reputations of board members and meet legislative requirements. Upon or before election or appointment, each person will make a full, written disclosure of interests, relationships, and holdings that could potentially result in a conflict of interest. This written disclosure will be kept on file and will be updated as appropriate.

In the course of board meetings, board members will disclose any interests in a transaction or decision where their family, and/or partner, employer, or close associates will receive a benefit or gain. After disclosure, the Board will determine whether the member should leave the meeting for the discussion..

Review schedule: Triennially

7. Chair's Role Description Policy

The chair of Otari school safeguards the integrity of the board's processes and represents the board of trustees to the broader community. The chair ensures that each trustee has a full and fair opportunity to be heard and understood by the other members of the board in order that collective opinion can be developed and a board decision reached. The board's ability to meet its obligations and the plans and targets it has set are enhanced by the leadership and guidance provided by the chair.

The Chair:

1. Is elected at the first board meeting of the year except in a triennial trustee election year where it shall be at the first meeting of the board*
2. Welcomes new members, ensures that the conflict of interest disclosure is made and the code of behaviour is understood and signed, and leads new trustee induction
3. Assists board members' understanding of their role, responsibilities and accountability including the need to comply with the Trustees' Code of Behaviour policy
4. Leads the board members and develops them as a cohesive and effective team
5. Ensures the work of the board is completed
6. Ensures they act within board policy and delegations at all times and do not act independently of the board
7. Sets the board's agenda and ensures that all board members have the required information for informed discussion of the agenda items
8. Ensures the meeting agenda content is only about those issues which according to board policy clearly belong to the board to decide
9. Effectively organises and presides over board meetings ensuring that such meetings are conducted in accordance with the Education Act 1989, the relevant sections of the Local Government Official Information and Meetings Act 1987 and any relevant board policies*
10. Ensures interactive participation by all board members
11. Represents the board to external parties as an official spokesperson for the school except for those matters where this has been delegated to another person/s and is the official signatory for the annual accounts*
12. Is responsible for promoting effective communication between the board and wider community including communicating appropriate board decisions
13. Establishes and maintains a productive working relationship with the Principal
14. Ensures the Principal's performance agreement and review are completed on an annual basis
15. Ensures concerns and complaints are dealt with according to the school's concerns and complaints procedures
16. Ensures any potential or real risk to the school or its name is communicated to the board. This includes any concern or complaint

** Legislative Requirement*

Review Schedule: Annually in November or prior to meeting when chair is elected

8. Staff Trustee Role Description Policy

The staff trustee fulfils legislative requirements relating to board composition. The role of the staff trustee is to bring a staff perspective to board decision making and discussion.

As a trustee the staff trustee has an obligation to serve the broader interests of the school and its students and has equal voice, vote, standing and accountabilities as all other trustees.

Staff Trustee accountability measure		Standard	
To work within the board's Charter		1.1	The Charter is obviously considered in board decisions
2.	To abide by the board's governance and operational policies	2.1	The staff trustee has a copy of the Governance Manual and is familiar with all board policies
3.	The staff trustee is first and foremost a trustee and must act in the best interests of the students at the school at all times.	3.1 3.2	The staff trustee is not a staff advocate The staff trustee does not bring staff concerns to the board
4.	The staff trustee is bound by the Trustee Code of Behaviour	4.1	The staff trustee acts within the code of behaviour
5.	It is not necessary for the staff trustee to prepare a written report for the board unless specifically requested to from the board	5.1	Verbal reports are provided regularly. No regular written reports are received unless a request has been made by the board on a specific topic.

Review schedule: Triennially

9. Meeting Process Policy

The board is committed to effective and efficient meetings that are focused at a governance level and provide the information the board needs to be assured that all policies, plans and processes are being implemented and progressing as planned. Meetings:

1. Are based on a prepared agenda. The agenda preparation is the responsibility of the chair. Sufficient copies of the agenda of the open (public) session will be made on request and will be available at the meeting place for the public
2. Are held with the expectation that trustees have prepared for them and will participate in all discussions at all times within the principles of acceptable behaviour.
3. Have the right, by resolution, to exclude the public and news media from the whole or part of the proceedings in accordance with the Local Government Official Information and Meetings Act. Decisions by the board are fully recorded but remain confidential. The board needs to:
 - make the reasons for excluding the public clear
 - reserve the right to include any non-board member it chooses
4. Can be held via audio, audio and visual, or electronic communication providing:
 - all trustees who wish to participate in the meeting have access to the technology needed to participate, and
 - a quorum of members can simultaneously communicate with each other throughout the meeting.

Review schedule: Triennially

10. Meeting Procedure Policy

(an * denotes legislative requirement)

Members of the school community are encouraged to take an active interest in the school and its performance and are welcome to attend all board meetings within the *Public Attending Board Meetings Procedure* (See p. 12).

Board meetings;

General:

- Meetings are held as per the triennial review schedule with dates confirmed each December for the following year.
- Board minutes will be taken by a non trustee paid on a commercial basis on contract.
- The quorum shall be more than half the members of the board currently holding office.*
- Only apologies received from those who cannot be present must be recorded. Trustees who miss three consecutive meetings without the prior leave of the board cease to be members. An apology

does not meet the requirement of prior leave. To obtain prior leave a trustee must request leave from the board at a board meeting and the board must make a decision.*

- The chair shall be elected at the first meeting of the year except in the general election year where it will be at the first meeting of the newly elected board.*
- The chair may exercise a casting vote in the case of equality of votes, in addition to his/her deliberative vote.*
- Any trustees with a conflict or pecuniary interest in any issue shall not take part in any debate on such issues and may be asked to leave the meeting for the duration of the debate.* A pecuniary interest arises when a trustee may be financially advantaged or disadvantaged as a result of decisions made by the board. E.g. Contracts, pay and conditions etc. A conflict of interest is when an individual trustee could have, or could be thought to have, a personal stake in matters to be considered by the board.
- Only trustees have automatic speaking rights.
- The board delegates [and minutes] powers under Sections 15 and 17 of Education and Training Act 2020 to the Disciplinary Committee.
- The board delegates [and minutes] authority to the deputy Principal in the times of absence of the Principal.

Time of meetings:

- Regular meetings commence at 6:30pm and normally conclude by 8:30pm.
- A resolution for an extension of time may be moved but will not normally exceed 30 minutes.
- Any business remaining on the agenda at the conclusion of the meeting is transferred to the following meeting.

Special meetings:

- A special meeting may be called by delivery of notice to the chair signed by at least one third of trustees currently holding office.

Exclusion of the public:

- The meeting may, by resolution, exclude the public (going into committee) and news media from the whole or part of the proceedings in accordance with the Local Government Official Information and Meetings Act unless specifically asked to stay. The wording to be used in the motion to exclude the public is found in Schedule 2A of that Act. Excluding the public is most often used to ensure privacy of individuals or financially sensitive issues.*

Public participation:

- The board meeting is a meeting held in public rather than a public meeting.
- Public participation is at the discretion of the board.
- Public attending the meeting are given a notice about their rights regarding attendance at the meeting.

Motions/amendments:

- A motion is a formal proposal for consideration. All motions and amendments moved in debate must be seconded unless moved by the chair..
- Motions and amendments once proposed and accepted may not be withdrawn without the consent of the meeting
- No further amendments may be accepted until the first one is disposed of
- The mover of a motion has right of reply
- A matter already discussed may not be reintroduced at the same meeting in any guise or by way of an amendment

Tabling documents

- When written information is used in support of a discussion, it should be tabled so that it can be examined by those present. It then forms part of the official record.

Correspondence

- The board should have access to all correspondence. Correspondence that requires the board to take some action should be photocopied/scanned and distributed prior to the meeting. Other correspondence can be listed and tabled so that trustees can read it if required.

Termination of debate:

- All decisions are to be taken by open voting by all trustees present.

Lying on the table

- When a matter cannot be resolved, or when further information is necessary before a decision can be made, the matter can be left unresolved for future discussion at the next Board meeting or such other date to be agreed.

Points of order

- Points of order are questions directed to the chair which require an answer or a ruling. They are not open to debate and usually relate to the rules for the running of a meeting.

Suspension of meeting procedures:

- The board's normal meeting procedures may be suspended by resolution of the meeting.

Agenda:

- Agenda items are to be notified to the chair at least 5 days prior to the meeting
- Late items will only be accepted with the approval of the board and in rare circumstances where a decision is urgent
- The order of the agenda may be varied by resolution at the meeting.
- All matters requiring a decision of the board are to be agendaed as separate meeting items.
- All items in the agenda are to carry a recommended course of action and where appropriate be supplemented by supporting material in the agendaed documentation.
- The agenda is to be collated with the agenda items placed in the agenda order and marked with the agenda number.
- Papers requiring reading and consideration will not normally be accepted if tabled at the meeting.
- Papers and reports are to be sent to the board at least 3 working days before the meeting

Minutes

- The Principal is to ensure that secretarial services are provided to the board.
- The minutes are to clearly show resolutions and action points and who is to complete the action.
- A draft set of minutes is to be completed and sent to the chair for approval within 10 working days of the board meeting before being distributed to trustees within 15 working days of the meeting.

Review schedule: Triennially

11. Board Induction Policy

The board is committed to ensuring continuity of business and a smooth transition when trustees join the board. Therefore,

1. New trustees will receive a welcome letter on their joining the board which includes:
 - Where and when they can pick up their governance folder
 - The suggested date of the induction
 - The date of the next board meeting
 - Chair and Principal contact details
2. New trustees will be issued with a governance manual containing copies of the school's:
 - Charter – including the strategic and annual/operational plans
 - Policies
 - The current budget
 - The last ERO report
 - The last annual report
 - The triennial review programme
 - Any other relevant material
3. The chair or delegate will meet with new board members to explain board policy and other material in the governance manual.
4. The Principal and chair or delegate, will brief all new members on the organisational structure of the school.
5. The Principal will conduct a site visit of the school if requested.
6. New board members are to be advised of the professional development that is available from NZSTA and other relevant providers.

12. Board Review Policy

The performance of the board is measured by the outcomes from;

- the annual report
- the triennial review programme
- the Education Review Office (ERO) report
- any other means deemed appropriate by the board

Review schedule: Triennially

13. Committee Policy

The board may set up committees/working parties to assist the board carry out its responsibilities and due process (e.g., staff appointments, finance, property, disciplinary).

Regulation 9 of the Education (School Boards) Regulations 2020

Regulations 9 gives the board the authority to delegate any of its powers to a special committee, except the power to borrow money.

Board committees:

1. Are to be used sparingly to preserve the board functioning as a whole when other methods have been deemed inadequate.
2. Can consist of non-trustees. Committees must have a minimum number of 2 persons, at least one of whom must be a trustee.
3. May not speak or act for the board except when formally given such authority for specific and time-limited purposes. Such authority will be carefully stated in order not to conflict with authority delegated to the Principal or the chair.
4. Help the board (not the staff) do its work.
5. Other than the board discipline committee must act through the board and therefore can only recommend courses of action to the board and have no authority to act without the delegated authority of the board.
6. Assist the board chiefly by preparing policy alternatives and implications for board deliberation. Board committees are not to be created by the board to advise staff.
7. Are to have terms of reference drawn up as required. It is suggested that these contain information about the following:
 - purpose
 - committee members
 - delegated authority

The following committees are currently established:

- Finance committee
- Property committee
- Personnel committee

Review schedule: Triennially

Committee Terms of Reference

13.1 Finance Committee Terms of Reference

Responsibility of the Board

The board of trustees has overall responsibility for the financial management of the school but delegates the day-to-day management of the school's finance and budget to the Principal.

The finance committee as a committee of the board is responsible for providing guidance to the Principal on financial matters.

Purpose of the Finance Committee

The finance committee is formed to provide guidance to support the Principal in the financial management of the school. The finance committee will advise the Board of any major variances against the budget.

Delegated Authority

The finance committee is responsible to the board for:

1. Recommending, in association with the Principal, an annual operating and capital budget, including professional development budget allocation for the Principal and the staff.
2. Determining the level of budgetary discretion available to the Principal.
3. Monitoring and reporting on the annual budget via the Principal.
4. Reviewing on behalf of the board accounts passed for payment by the school. Advising on additional funding sources.
5. Providing a report on the financial situation at every board meeting.

6. Recommending changes to financial policy.
7. Overseeing the preparation of the annual accounts for board approval.
8. Assisting the Principal in reporting financial performance to parents and the community.
9. Providing input into the school's strategic plan.
10. Preparing special reports for consideration by the board.
11. Annually reviewing the school's risk management needs and insurance cover
12. Assessing and making recommendations to the board on requests for spending on individual items outside of budget.

Review schedule: Triennially

Compliance Reporting

The Principal is responsible for financial reporting and demonstrating budget compliance. Where there is non-compliance, variances are to be reported to the board, with recommendations on the actions required to meet compliance.

Indicative Finance Committee Annual Calendar

Date	Action Required
28 February	Finance committee self review and plan for the year
31 March	Annual accounts prepared and forwarded to the auditors.
30 April	Annual review of 10-year property plan completed by the property committee and available as an input document for budgeting purposes. Note: this should also encompass normal cyclical maintenance and capital works
31 May	Community reporting on financial performance
30 June	Ensure any issues raised by the auditor have been addressed
31 August	Annual review of risk management needs and insurances
30 September	Annual plan available as an input document for preparation of the budget
31 October	Initial annual budget recommendations submitted to the board
30 November	Revised annual budget (if required) submitted to the board for approval

Review schedule: Triennially

13.2 Property Committee Terms of Reference

Responsibility of the Board:

It is the responsibility of the board (under NAG 4) to ensure that all school assets, including "property" (land, buildings and associated infrastructure) provide a safe, healthy and suitable learning environment for students and that such assets are adequately protected and maintained.

The day-to-day management of the school's assets, including property, is delegated by the Board to the Principal.

Purpose of the Property Committee:

The property committee comprises the Principal plus other members of the Board as agreed at the start of each year or Board term to support the Principal in fulfilling the Board's obligations under NAG 4 (reviewed triennially).

Responsibilities of the Property Committee:

The Property committee is responsible to the Board for ensuring that the board's obligations relating to property under NAG 4 are adequately fulfilled. These responsibilities shall include:

1. Ensuring that a relevant 5yr and 10yr property plan is in place which supports achievement of the school vision, mission and values and reflects the priorities agreed by the Board.
2. Ensuring that adequate maintenance of property is carried out and is compliant with any current asset management agreement.
3. Supporting the Principal in the development of specific property-related plans and projects in line with the 5 and 10 year Property Plan.

4. Supporting the Principal in managing the implementation of property-related plans and projects as agreed by the Board in order to achieve the best outcome for the school and students and to avoid an excessive time-burden on the Principal on property-related matters.
5. Reporting to the Board on property project progress (including costs & timelines) and to any other interested parties (community, neighbours etc.) as determined necessary by the Board.

It is recognised that to adequately discharge these responsibilities, the Property Committee may need to employ specialist resources such as engineers, architects, project managers etc. Where the cost of such specialists is anticipated to exceed \$5000 on any individual project for which an agreed budget does not exist then these costs shall be discussed and agreed with the Board.

It is further recognised that in the case of a major property or infrastructure project (such as major building renovation or new buildings), the Board may decide to set up a specific Project Committee to support the implementation of such a project. In this circumstance, the Property Committee delegates its responsibility for the Project to the Project Committee.

13.3 Personnel Committee Terms of Reference

Responsibility of the Board:

It is the responsibility of the board to provide a safe, healthy and effective environment for all staff and to effectively govern and support the Principal.

The day-to-day management of staff is the responsibility of the Principal.

Purpose of the Personnel Committee:

The personnel committee comprises the Principal plus other members of the Board as agreed.

Responsibilities of the Personnel Committee:

The Personnel Committee is responsible for:

1. ensuring the Appointments of Staff Policy is effectively implemented
2. participating in or supporting appointment panels and appointments in line with the Appointments of Staff Policy
3. supporting or resolving any employment matters that cannot be resolved by the Principal
4. providing advice and guidance to the Principal

The Personnel Committee meets on an as needed basis.

14. Otari School Delegations List

Date of Minuted Delegation	Personnel Delegations can be to a person or a committee. Committees must have a minimum of 2 persons, at least one of whom must be a trustee.	Delegated Authority See individual Committee Terms of Reference in the board's Governance Manual	Term of Delegation Note: Delegation ceases at the date below, by earlier resolution of the board, or, if no date, is ongoing
15/10/2022	Disciplinary Committee All current trustees bar the Principal	That all current trustees bar the Principal are delegated authority to be members of the board's Disciplinary Committee acting under the Terms of Reference for this committee.	
03/03/2022	Finance Committee Principal Shani Leda Chris Chainey	That the Finance Committee members are delegated authority to be members of the board's Finance Committee acting under the Terms of Reference for this committee.	
03/03/2022	Property Committee Principal Miriam Eagle	That the Property Committee members are delegated authority to be members of the board's Property Committee acting under the Terms of Reference for this committee.	
16/03/2022	Deputy Principal Assistant Principal	That the board directs that, except where the board, at its discretion, otherwise determines, the deputy Principal or the assistant Principal shall, in the absence of the Principal from duty for periods not exceeding 2 weeks and for the full period or periods of such absence, perform all the duties and powers of the Principal.	

Review schedule: Annually

Otari School EEO Report 2022

Otari School, in accordance with the requirements under the State Sector Act 1989, supports the implementation of an equal employment opportunities programme.

Opportunities for Professional Development

Throughout 2022 all staff were provided with opportunities to undertake professional development and to improve qualifications. Covid-19 disrupted some PLD plans, however the school's focus on developing te reo Māori capability and strengthening pāngarau and te reo matatini/literacy in selected classrooms was maintained. The *Cycle of Professional Growth* was embedded all teachers. documenting the teachers priorities for learning development and aligned with The Professional Standards for Teachers.

The board released Sacha Fell once a week to fulfill leadership in Science Professional Learning, facilitated by the Royal Society.

Teachers' aides attended Teacher Only Days and used the opportunity to share challenges and experiences as well as develop some new learning. Any teachers' aides who were not usually employed on that day were paid to attend.

Hours of Work

During the year some employees had their hours increased or decreased in accordance with changing circumstances. For example, increased funding for learning support students and increased teacher support for identified students. In all scenarios the employment of staff reflected the schools commitment to treating all applicants and employees according to their skills, qualifications, abilities and aptitudes on fair and impartial grounds.

New Positions

A few teacher aide positions were filled during 2022. EEO principles were adhered to throughout the process of advertising and filling all appointments.

Employee data in relation to the range of genders, ethnicities and ages is available if required.

Relevant data pertaining to statements in this report can be accessed through the school payroll, PLD and employment records and documentation.



Clifford Wicks
March 2023

Equal Employment Opportunities (EEO)

Rationale

In accordance with the requirements under the Public Service Act 2020, this school supports the development and implementation of an equal employment opportunities programme.

Purpose

The purpose of this policy is to ensure that all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes on fair and impartial grounds and without regard to irrelevant details.

Guidelines

- Otari School is committed to a mix of management and staff which reflects its community and which encourages employees from the target groups of:
 - Maori
 - Ethnic or minority groups
 - Men
 - Persons with disabilities
- Being an equal opportunity employer means that we provide the same opportunities for hiring advancement and benefits to everyone without discriminating due to protected characteristics like:
 - Age
 - Sex / Gender
 - Sexual orientation
 - Ethnicity / Nationality
 - Religion
 - Disability
 - Medical history
- Otari School will maintain an accurate employee database and identify areas for affirmative action.
- Otari School will ensure there is an EEO coordinator. The coordinator will be responsible for coordinating the development, implementation and monitoring of the EEO programme and may be contacted about EEO matters in the school. This person will be selected after consultation with staff and the board.
- Each year, Otari School will provide training opportunities for all staff to continue their professional development and improve qualifications in recognition of their skills. The EEO coordinator will prepare an annual staff training plan, which will include objectives and action, required.

- All personnel policies and practices will be reviewed to ensure they adhere to EEO principles as part of the ongoing review of policies programme.

Evaluation

There will be a EEO report included in the annual report each year .

Independent auditor's report

To the readers of the financial statements of Otari School for the year ended 31 December 2022

The Auditor-General is the auditor of Otari School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, 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 4 to 18, which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

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

Our audit was completed on 31 May 2023. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 19 to 43, but does not include the financial statements, and our auditor's report thereon.

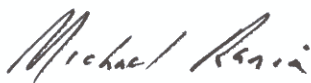
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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* issued by the New Zealand Auditing and Assurance Standards Board.

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



Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand