

# ORAKEI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 1402

**Principal:** Shanthan Naidu

**School Address:** Grace Street, Orakei

**School Postal Address:** P O Box 42087, Orakei, Auckland, 1745

**School Phone:** 09 521 0657

**School Email:** office@orakei.school.nz

**Accountant / Service Provider:**

**Education**  *Services.*  
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# ORAKEI SCHOOL

Annual Report - For the year ended 31 December 2022

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# Orakei 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.

Diane Ah-Chan

Full Name of Presiding Member



Signature of Presiding Member

26.05.2023

Date:

Shanthan Naidu

Full Name of Principal



Signature of Principal

26.05.2023

Date:

# Orakei School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	4,945,921	5,112,690	4,797,622
Locally Raised Funds	3	93,687	103,964	124,713
Interest Income		4,556	1,000	1,998
		5,044,164	5,217,654	4,924,333
<b>Expenses</b>				
Locally Raised Funds	3	38,555	57,200	34,912
Learning Resources	4	2,908,588	2,723,205	2,824,101
Administration	5	216,149	177,820	220,249
Finance		2,134	1,538	1,860
Property	6	1,799,888	2,354,750	1,744,274
Loss on Disposal of Property, Plant and Equipment	11	2,721	-	76
		4,968,035	5,314,513	4,825,472
<b>Net Surplus / (Deficit) for the year</b>		76,129	(96,859)	98,861
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		76,129	(96,859)	98,861

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

# Orakei School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,037,283	756,692	926,912
Total comprehensive revenue and expense for the year		76,129	(96,859)	98,861
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	11,510
<b>Equity at 31 December</b>		1,113,412	659,833	1,037,283
Accumulated comprehensive revenue and expense		1,113,412	659,833	1,037,283
<b>Equity at 31 December</b>		1,113,412	659,833	1,037,283

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.

# Orakei School

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	570,169	294,655	271,498
Accounts Receivable	8	227,906	124,313	196,450
GST Receivable		4,072	8,263	8,438
Prepayments		5,444	2,792	5,682
Inventories	9	1,190	6,702	4,246
Investments	10	-	-	250,000
Funds Receivable for Capital Works Projects	16	106,410	-	97,446
		915,191	436,725	833,760
<b>Current Liabilities</b>				
Accounts Payable	12	196,784	206,607	268,477
Revenue Received in Advance	13	6,957	6,957	6,957
Provision for Cyclical Maintenance	14	2,769	15,720	2,750
Finance Lease Liability	15	12,641	8,095	11,702
Funds held for Capital Works Projects	16	-	-	10,211
		219,151	237,379	300,097
<b>Working Capital Surplus/(Deficit)</b>		696,040	199,346	533,663
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	528,882	526,609	593,581
		528,882	526,609	593,581
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	102,607	62,594	75,100
Finance Lease Liability	15	8,903	3,528	14,861
		111,510	66,122	89,961
<b>Net Assets</b>		1,113,412	659,833	1,037,283
<b>Equity</b>		1,113,412	659,833	1,037,283

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

# Orakei School

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,103,978	961,128	1,010,128
Locally Raised Funds		97,068	103,964	117,852
Goods and Services Tax (net)		4,366	-	(175)
Payments to Employees		(622,395)	(541,838)	(537,008)
Payments to Suppliers		(202,488)	(576,203)	(410,643)
Interest Paid		(2,134)	(1,538)	(1,860)
Interest Received		5,221	1,000	943
Net cash from/(to) Operating Activities		383,616	(53,487)	179,237
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(57,877)	(45,900)	(32,224)
Purchase of Investments		-	-	(250,000)
Net cash from/(to) Investing Activities		(57,877)	(45,900)	(282,224)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	11,510
Finance Lease Payments		(7,616)	(14,276)	(7,535)
Funds Administered on Behalf of Third Parties		(19,452)	(3,000)	(40,808)
Net cash from/(to) Financing Activities		(27,068)	(17,276)	(36,833)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>298,671</b>	<b>(116,663)</b>	<b>(139,820)</b>
Cash and cash equivalents at the beginning of the year	7	271,498	411,318	411,318
<b>Cash and cash equivalents at the end of the year</b>	7	<b>570,169</b>	<b>294,655</b>	<b>271,498</b>

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

# Orakei School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Orakei 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 million per year. All relevant reduced disclosure concessions have been taken.

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

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



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

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

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

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

##### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

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

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Furniture and Equipment	5-10 years
Information and Communication Technology	3-10 years
Library Resources	12.5% Diminishing Value
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

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

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

#### *Non cash generating assets*

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

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

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

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

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

### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **o) Revenue Received in Advance**

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

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

#### **p) Funds Held in Trust**

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

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

#### **q) Funds held for Capital works**

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

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

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**s) Provision for Cyclical Maintenance**

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

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

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

**t) Financial Instruments**

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

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

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

**u) Borrowings**

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,115,719	960,528	1,025,139
Teachers' Salaries Grants	2,194,668	2,000,722	2,213,539
Use of Land and Buildings Grants	1,602,687	2,150,840	1,558,337
Other Government Grants	32,847	600	607
	<u>4,945,921</u>	<u>5,112,690</u>	<u>4,797,622</u>

The school has opted in to the donations scheme for this year. Total amount received was \$57,450.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	26,397	15,730	38,077
Fees for Extra Curricular Activities	21,884	25,200	34,119
Trading	5,357	32,000	9,458
Fundraising & Community Grants	13,962	5,034	16,972
Montessori	26,087	26,000	26,087
	<u>93,687</u>	<u>103,964</u>	<u>124,713</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	34,554	21,700	19,149
Trading	4,001	31,500	11,269
Fundraising & Community Grant Costs	-	4,000	4,494
	<u>38,555</u>	<u>57,200</u>	<u>34,912</u>
<i>Surplus for the year Locally raised funds</i>	<u>55,132</u>	<u>46,764</u>	<u>89,801</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	114,712	128,232	85,316
Information and Communication Technology	34,994	29,000	27,639
Library Resources	934	1,200	87
Employee Benefits - Salaries	2,599,788	2,398,573	2,570,773
Staff Development	29,238	38,200	16,964
Depreciation	128,922	128,000	123,322
	<u>2,908,588</u>	<u>2,723,205</u>	<u>2,824,101</u>

## 5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,026	7,026	6,821
Board Fees	3,830	5,665	3,850
Board Expenses	16,309	10,892	15,083
Communication	3,257	5,500	5,240
Consumables	7,329	8,500	3,911
Operating Lease	723	-	-
Other	28,509	24,500	21,800
Employee Benefits - Salaries	136,894	105,053	149,625
Insurance	3,728	1,000	4,341
Service Providers, Contractors and Consultancy	8,544	9,684	9,578
	<u>216,149</u>	<u>177,820</u>	<u>220,249</u>

## 6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,754	8,445	6,394
Consultancy and Contract Services	48,752	49,000	50,455
Cyclical Maintenance Provision	27,526	27,780	20,148
Grounds	13,090	10,500	16,748
Heat, Light and Water	18,895	17,000	17,022
Repairs and Maintenance	31,887	39,251	35,408
Use of Land and Buildings	1,602,687	2,150,840	1,558,337
Security	13,102	11,000	11,725
Employee Benefits - Salaries	40,543	38,934	23,549
Contractors & Consultants	(6,348)	2,000	4,488
	<u>1,799,888</u>	<u>2,354,750</u>	<u>1,744,274</u>

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

## 7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	368,421	294,655	71,061
Short-term Bank Deposits	201,748	-	200,437
Cash and cash equivalents for Statement of Cash Flows	<u>570,169</u>	<u>294,655</u>	<u>271,498</u>

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

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	11,436	5,514	16,808
Receivables from the Ministry of Education	25,115	-	-
Banking Staffing Underuse	24,579	-	-
Interest Receivable	390	-	1,055
Teacher Salaries Grant Receivable	166,386	118,799	178,587
	<u>227,906</u>	<u>124,313</u>	<u>196,450</u>
Receivables from Exchange Transactions	36,941	5,514	17,863
Receivables from Non-Exchange Transactions	190,965	118,799	178,587
	<u>227,906</u>	<u>124,313</u>	<u>196,450</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	-	3,228	960
Uniform	1,190	3,474	3,286
	<u>1,190</u>	<u>6,702</u>	<u>4,246</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	250,000
Total Investments	<u>-</u>	<u>-</u>	<u>250,000</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	103,760	-	-	-	(3,293)	100,467
Furniture and Equipment	402,325	23,008	-	-	(83,162)	342,171
Information and Communication Technology	55,606	36,269	(2,721)	-	(28,638)	60,516
Leased Assets	25,271	7,667	-	-	(13,002)	19,936
Library Resources	6,619	-	-	-	(827)	5,792
<b>Balance at 31 December 2022</b>	<b>593,581</b>	<b>66,944</b>	<b>(2,721)</b>	<b>-</b>	<b>(128,922)</b>	<b>528,882</b>

The net carrying value of equipment held under a finance lease is \$19,936 (2021: \$25,271)

### 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	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	131,715	(31,248)	100,467	131,715	(27,955)	103,760
Furniture and Equipment	908,184	(566,013)	342,171	885,175	(482,850)	402,325
Information and Communication Technology	214,823	(154,307)	60,516	241,691	(186,085)	55,606
Leased Assets	39,288	(19,352)	19,936	37,382	(12,111)	25,271
Library Resources	26,115	(20,323)	5,792	26,115	(19,496)	6,619
<b>Balance at 31 December</b>	<b>1,320,125</b>	<b>(791,243)</b>	<b>528,882</b>	<b>1,322,078</b>	<b>(728,497)</b>	<b>593,581</b>

## 12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	20,950	55,271	63,493
Accruals	7,026	29,446	25,462
Employee Entitlements - Salaries	166,386	118,799	178,587
Employee Entitlements - Leave Accrual	2,422	3,091	935
	<b>196,784</b>	<b>206,607</b>	<b>268,477</b>
Payables for Exchange Transactions	196,784	206,607	268,477
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>196,784</b>	<b>206,607</b>	<b>268,477</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees in Advance	6,957	6,957	6,957
	<u>6,957</u>	<u>6,957</u>	<u>6,957</u>

### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	77,850	50,534	101,820
Increase to the Provision During the Year	27,738	27,780	27,757
Use of the Provision During the Year	-	-	(44,188)
Other Adjustments	(212)	-	(7,539)
Provision at the End of the Year	<u>105,376</u>	<u>78,314</u>	<u>77,850</u>
Cyclical Maintenance - Current	2,769	15,720	2,750
Cyclical Maintenance - Non current	102,607	62,594	75,100
	<u>105,376</u>	<u>78,314</u>	<u>77,850</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

### 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	14,043	8,095	13,571
Later than One Year and no Later than Five Years	9,422	3,528	15,948
Future Finance Charges	(1,921)	-	(2,956)
	<u>21,544</u>	<u>11,623</u>	<u>26,563</u>
<b>Represented by</b>			
Finance lease liability - Current	12,641	8,095	11,702
Finance lease liability - Non current	8,903	3,528	14,861
	<u>21,544</u>	<u>11,623</u>	<u>26,563</u>

## 16. Funds Held (Owed) for Capital Works Projects

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

2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
Block 1 Maintenance		5,022	(59,829)	54,807	-	-
Main Block/Roll Growth		4,996	(4,996)	-	-	-
Water in Elevator Lift		(29,505)	-	23,223	-	(6,282)
Sewerage Pumps		(23,292)	-	(7,130)	-	(30,422)
AMS Combined Project	211793	(16,074)	59,829	(111,735)	-	(67,980)
SIP Project-Paving Replacement	227671	(2,409)	2,799	(390)	-	-
Roof Replacement,H&S Drainage Works	211796	193	(193)	-	-	-
Essential Works		(26,166)	-	26,166	-	-
SIP Playground Project	230539	-	37,333	(39,059)	-	(1,726)
Totals		(87,235)	34,943	(54,118)	-	(106,410)

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-

(106,410)

2021	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
Block 1 Maintenance		4,572	-	450	-	5,022
Main Block/Roll Growth		4,996	-	-	-	4,996
Water in Elevator Lift		(23,013)	-	(6,492)	-	(29,505)
Sewerage Pumps		(26,921)	-	3,629	-	(23,292)
AMS Combined Project	211793	(5,784)	680,545	(690,835)	-	(16,074)
SIP Project-Paving Replacement	227671	-	60,246	(62,655)	-	(2,409)
Roof Replacement,H&S Drainage Works	211796	-	78,910	(78,717)	-	193
Essential Works		-	-	(26,166)	-	(26,166)
Totals		(46,150)	819,701	(860,786)	-	(87,235)

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

10,211

(97,446)

## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,830	3,850
<i>Leadership Team</i>		
Remuneration	420,513	488,378
Full-time equivalent members	3.19	4.00
Total key management personnel remuneration	424,343	492,228

There are 6 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

### Principal 1

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	120-130	140-150
Benefits and Other Emoluments	1-2	3-4
Termination Benefits	-	-

### Principal 2 (Acting)

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

Salary and Other Payments	50-60	-
Benefits and Other Emoluments	-	-
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	1.00	1.00
110 - 120	-	2.00
120 - 130	2.00	-
	3.00	3.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

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

## 20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

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 still yet to receive a final wash up that adjusts the estimated quarterly instalments for the 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 with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

### 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.

## 21. Commitments

### (a) Capital Commitments

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

Contract for the Water in Elevator Lift as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$6,282 has been spent on the project to balance date. This project has been approved by the Ministry; and

Contract for the Sewerage Pumps as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$30,422 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$833,603 contract for the AMS Combined Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$740,374 has been received of which \$808,354 has been spent on the project to balance date. This project has been approved by the Ministry; and

(Capital commitments as at 31 December 2021:

Contract for the Main Block/Roll Growth as agent for the Ministry of Education. This project is fully funded by the Ministry and \$4,996 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

Contract for the Water in Elevator Lift as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$29,505 has been spent on the project to balance date. This project has been approved by the Ministry; and

Contract for the Sewerage Pumps as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$23,292 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$822,637 contract for the AMS Combined Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$680,545 has been received of which \$696,619 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$66,940 contract for the SIP Project-Paving Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$60,246 has been received of which \$62,655 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$87,678 contract for the Roof Replacement, H&S Drainage Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$78,910 has been received of which \$78,717 has been spent on the project to balance date. This project has been approved by the Ministry.)

### (b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	570,169	294,655	271,498
Receivables	227,906	124,313	196,450
Investments - Term Deposits	-	-	250,000
Total Financial assets measured at amortised cost	798,075	418,968	717,948

### Financial liabilities measured at amortised cost

Payables	196,784	206,607	268,477
Finance Leases	21,544	11,623	26,563
Total Financial Liabilities Measured at Amortised Cost	218,328	218,230	295,040

## 23. Events After Balance Date

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

## 24. Comparatives

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

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF ORAKEI SCHOOL'S FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Orakei School (the School). The Auditor-General has appointed me, Brendon Lyon, using the staff and resources of Crowe New Zealand Audit Partnership, 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 1 to 21, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 26 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

**Basis for our opinion**

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

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

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

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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### **Responsibilities of the Board for the financial statements**

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport Report and Statement of Compliance with Employment Policy, 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.



*Brendan Lyon*  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand

## Orakei School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Vicki Beaumont	Presiding Member	Elected	Sep 2022
Michael Earl	Principal	ex Officio	Oct 2022
Anne Marie Biggs	Acting Principal	Appointed	Jan 2023
Diane Ah-Chan	Parent Representative	Elected	Sep 2025
Te Arepa Morehu	Parent Representative	Elected	Sep 2025
Rick Agraval	Parent Representative	Elected	Sep 2025
Elise Copeland	Parent Representative	Elected	Sep 2025
Dr Todd Keenan	Parent Representative	Elected	Sep 2025
Sharleen Mischiefski	Parent Representative	Elected	Sep 2025
Philip Venables	Parent Representative	Elected	Sep 2025
Jonelle Koia	Parent Representative	Co-opted	Sep 2025
Paul Honor	Parent Representative	Elected	Sep 2022
Anthony Hall	Staff Representative	Elected	Sep 2025
Rangi Tamaariki-Liddle	Staff Representative	Elected	Feb 2022

## Orakei School

## Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$5,277 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Orakei School Board:

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

# ORAKEI SCHOOL AREA OF VARIANCE 2022 MOE and BOT COPY

Analysis of Variance: Reading	
<p><b>Strategic Aim:</b> All students can access The New Zealand Curriculum as evidenced by achievement in relation to the expected curriculum level for their year.</p> <p><b>Annual Aim:</b> To increase the number of students who will be Reading at or above the expected curriculum level for their year.</p>	<p><b>Baseline Data to form 2022 goals</b></p> <p>All Mainstream students: At the end of 2021, 36/296 students were identified as Below the expected curriculum level.</p> <p>Maori Mainstream students: At the end of 2021, 13/64 students were identified as Below the expected curriculum level.</p> <p>Pasifika Mainstream students: At the end of 2021, 4/15 students were identified as Below the expected curriculum level.</p>

Actions What did we do?	Outcomes What happened?	Reasons Why did it happen?	Evaluation What next?
<p><b>Staff and personal professional development:</b></p> <ul style="list-style-type: none"> <li>School-wide professional development</li> <li>OTJ moderations</li> <li>Structured Literacy PL&amp;D</li> </ul> <p><b>Teaching and learning programme development and/or focus:</b></p> <p>Learning Communities guided teachers to focus on effective practice and pedagogy.</p>	<p><b>Reading Target 1:</b> 11/36 students left the school 18/25 remained the same NZC expectation= 72% 7/25 moved from Below to At in NZC =28% ( A pleasing result )</p> <p><b>Reading Target 2:</b> Maori Students 4/13 students left the school</p>	<p>Comprehensive and on-going formative assessment processes.</p> <p>High expectations were set so that all students can achieve.</p> <p>Clear identification and review processes of targeted students.</p> <p>The Board of</p>	<p>Using school and community resources to create specific targeted interventions to address learning needs of target students.</p> <p>Continue to make reference to our student targets within our documentation and schedule systematic self-review opportunities through our team meetings.</p> <p>Regular reporting to the Board of Trustees.</p> <p>Greater support for teachers through in-class support.</p> <p>Better engagement of parents in the learning journey</p>

<p>Weekly team meetings were student achievement focused and tracked 'at risk' students. This focused on reading/panui twice a term to track and monitor priority students.</p> <p>Teachers kept in-depth assessment evidence of targeted students and included reference to them throughout their planning.</p> <p>In class support conversations relating to teacher practice and delivery of new teaching methods.</p>	<p>7/9 remained the same expectation within the NZC 2/9 moved from Below to At NZC</p> <p>Pasifika Students 1/4 students left the school 2/3 remained the same expectation within the NZC</p> <p>1 / 3 moved from below to AT NZC</p> <p><b>Reading Target 3:</b> 2021 data wasn't available)</p>	<p>Trustees have a clear focus on improving student outcomes.</p> <p>Use of Schooltalk tool to monitor, track and record student data.</p> <p>Teachers' professional development based on the Structured Literacy Approach in years 0-3.</p>	<p>of their children through upskilling and involvement.</p> <p>Provide more teaching sessions to Below students (see every day).</p> <p>Develop student agency of their learning through the use of SchoolTalk to measure their progress against the progressions.</p> <p>Continue to review the Structured Literacy Programme and Whole Language literacy programme currently delivered at Ōrākei School.</p> <p>Support for the Middle and Senior School priority Learners by implementing the structured literacy programme in 2023 especially in the Year 5/6 area of the school</p>
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## Analysis of Variance: Writing

### Strategic Aim:

All students can access The New Zealand Curriculum as evidenced by achievement in relation to the expected curriculum level for their year.

### Annual Aim:

To increase the number of students who will be Writing at or above the expected curriculum level for their year.

### Baseline Data to form 2022 goals

All Mainstream students: At the end of 2021, 44/296 students were identified as Below the expected curriculum level.

Maori Mainstream students: At the end of 2021, 14/64 students were identified as Below the expected curriculum level.

Pasifika Mainstream students: At the end of 2021, 5/15 students were identified as Below the expected curriculum level.

Actions What did we do?	Outcomes What happened?	Reasons Why did it happen?	Evaluation What next?
<b>Staff and personal professional development:</b> <ul style="list-style-type: none"> <li>Leadership and Assessment school-wide professional development</li> <li>e-asTTle workshops and moderation</li> <li>OTJ moderations</li> <li>Development and implementation of CoL Writing Exemplars</li> <li>Structured Literacy and The Code PL7D</li> </ul> <b>Teaching and learning programme development and/or focus:</b>	<b>Writing Target 1:</b> 14/44 students left the school 28/30 remained the same expectation within the NZC =93% 2/30 moved from Below to At NZC =7%  <b>Writing Target 2:</b>	Comprehensive and on-going formative assessment processes.  High expectations were set so that all students can achieve.  Clear identification	Using school and community resources to create specific targeted interventions to address learning needs of target students.  Continue to make reference to our student targets within our documentation and schedule systematic self-review opportunities through our team meetings.  Regular reporting to the Board of Trustees.  Continue to develop our PLC designed to inform

<p>Learning Communities guided teachers to focus on effective practice and pedagogy, and a sharing of successful strategies.</p> <p>Weekly team meetings were student achievement focused and tracked 'at risk' students.</p> <p>Teachers kept in-depth assessment evidence of targeted students and included reference to them throughout their planning.</p> <p>Coaching and observations of teacher practice and delivery of new teaching methods.</p>	<p>Maori Students 5/14 students left the school 9/9 remained the same expectation within the NZC</p> <p>0/14 moved from Below to At NZC</p> <p>Pasifika Students 2/5 students left the school 2/3 remained the same expectation within the NZC</p> <p>1/3 moved from Below to At NZC</p> <p><b>Writing Target 3:</b> 2021 data is unavailable)</p>	<p>and review processes of targeted students.</p> <p>The Board of Trustees has a clear focus on improving student outcomes.</p> <p>Use of SchoolTalk has been a significant tool to monitor, track and record student data.</p>	<p>our PD.</p> <p>Greater support for teachers through in-class support.</p> <p>Better engagement of parents in the learning journey of their children through upskilling and involvement.</p> <p>Daily small group sessions to accelerate the students identified as Below the expected level.</p> <p>Develop student agency of their learning through the use of SchoolTalk to measure their progress against the Progressions.</p> <p>Develop the use of The Code Spelling Programme Schoolwide.</p> <p>Support for the Middle and Senior School priority Learners by implementing the structured literacy programme in 2023 especially in the Year 5/6 area of the school</p> <p>Support in Year 7 / 8 from Team Leader with a fixed term unit to raise achievement in writing</p>
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## Analysis of Variance: Mathematics

### Strategic Aim:

All students can access The New Zealand Curriculum as evidenced by achievement in relation to the expected curriculum level for their year.

### Annual Aim:

To increase the number of students who will be at or above the expected curriculum level for their year in Mathematics.

### Baseline Data to form 2022 goals

All Mainstream students: At the end of 2021, 32/296 were identified as Below the expected curriculum level.

Maori Mainstream students: At the end of 2021, 15/64 were identified as Below the expected curriculum level.

Pasifika Mainstream students: At the end of 2021, 3/15 were identified as Below the expected curriculum level.

<b>Actions</b> <b>What did we do?</b>	<b>Outcomes</b> <b>What happened?</b>	<b>Reasons</b> <b>Why did it happen?</b>	<b>Evaluation</b> <b>What next?</b>
<b>Staff and personal professional development:</b> <ul style="list-style-type: none"> <li>• Leadership and Assessment school-wide</li> <li>• professional development</li> <li>• PAT workshops by in school leaders</li> <li>• OTJ moderations</li> </ul>	<b>Mathematics Target 1:</b> 10/32 students left the school  18/22 remained the same expectation within the NZC =82%	Comprehensive and on-going formative assessment processes.  High expectations were set so that all students can achieve.	Using school and community resources to create specific targeted interventions to address learning needs of target students.  Continue to make reference to our student targets within our documentation

<p><b>Teaching and learning programme development and/or focus:</b> Learning Communities guided teachers to focus on effective practice and pedagogy, and a sharing of successful strategies.</p> <p>Weekly team meetings were student achievement focused and tracked 'at risk' students.</p> <p>Teachers kept in-depth assessment evidence of targeted students and included reference to them throughout their planning.</p> <p>In class support observations and coaching conversations relating to teacher practice and delivery of new teaching methods.</p>	<p>4/22 = 18% moved from Below to At NZC ( Pleasing Result )</p> <p><b>Mathematics Target 2:</b> Maori Students 5/15 students left the school 8/10 remained the same expectation within the NZC</p> <p>2/10 moved from Below to At NZC</p> <p>Pasifika Students 1/3 students left the school</p> <p>2/2 remained the same expectation within the NZC</p> <p>0/2 moved from Below to At NZC</p> <p><b>Mathematics Target 3:</b> 2021 data is unavailable)</p>	<p>Clear identification and review processes of targeted students.</p> <p>The Board of Trustees has a clear focus on improving student outcomes.</p> <p>Use of SchoolTalk has been a significant tool to monitor, track and record student data.</p>	<p>and schedule systematic self-review opportunities through our team meetings.</p> <p>Regular reporting to the Board of Trustees.</p> <p>Continued PLC designed to inform our PD.</p> <p>Greater support for teachers through in-class support and targeted development.</p> <p>Better engagement of parents in the learning journey of their children through upskilling and involvement.</p> <p>Develop student agency of their learning through the use of SchoolTalk to measure their progress against the progressions.</p> <p>Support from the COI for Year 7/ 8 maths learners especially in Year 8 transition to college maths levels</p> <p>Support especially in the Year 5 / 6 area of the school with teacher being allocated a fixed term unit for maths and the DP strengths in maths supporting also this area</p>
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## **SEE RUMAKI 2022 End Of Year Data Below**

### **Rūmaki Data Analysis 2022 Data. (2021 data wasn't available for comparison)**

- Pānui ( reading )
  - 1/67 learners are working above curriculum expectations
  - 25/67 learners are working within curriculum expectations
  - 41/67 learners are working towards curriculum expectations
- ā-Tā Tuhi ( writing )
  - 11/67 learners are working above curriculum expectations
  - 44/67 learners are working within curriculum expectations
  - 12/ 67 learners are working towards curriculum expectations
- ā-Waha ( oral )
  - 13/67 learners are working above curriculum expectations
  - 28/67 learners are working within curriculum expectations
  - 26/67 learners are working towards curriculum expectations
- Pāngarau ( maths )
  - 1/67 learners are working above curriculum expectations
  - 57/67 learners are working within curriculum expectations
  - 9/67 learners are working towards curriculum expectations