

# GLEN OROUA SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**School Directory**

**Ministry Number:** 2360

**Principal:** Francie Carroll

**School Address:** Sansons Road

**School Postal Address:** Sansons Road RD 3, Palmerston North, 4473

**School Phone:** 06 329 7859

**School Email:** [glenoroua@glenoroua.school.nz](mailto:glenoroua@glenoroua.school.nz)

**Accountant / Service Provider:**

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

# GLEN OROUA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
	Independent Auditor's Report
 <b>Other Information</b>	
	Members of the Board
	Kiwisport / Statement of Compliance with Employment Policy
	Statement of Variance
	Evaluation of the School's Student Progress and Achievement
	Report on how the school has given effect to Te Tiriti o Waitangi

# Glen Oroua School

## Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Andrew Pedley  
Full Name of Presiding Member

Francie Carroll  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

30 May 2024  
Date:

30 May 2024  
Date:

**Glen Oroua School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	817,267	662,072	728,817
Locally Raised Funds	3	52,125	14,475	38,376
Interest		10,420	-	2,042
<b>Total Revenue</b>		<b>879,812</b>	<b>676,547</b>	<b>769,235</b>
<b>Expense</b>				
Locally Raised Funds	3	10,001	-	4,732
Learning Resources	4	650,279	520,852	588,903
Administration	5	81,555	77,470	79,934
Interest		787	759	784
Property	6	144,351	102,532	106,371
Loss on Disposal of Property, Plant and Equipment		798	-	-
<b>Total Expense</b>		<b>887,771</b>	<b>701,613</b>	<b>780,724</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(7,959)</b>	<b>(25,066)</b>	<b>(11,489)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(7,959)</b>	<b>(25,066)</b>	<b>(11,489)</b>

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

**Glen Oroua School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2023

	2023	2023	2022
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Equity at 1 January</b>	316,968	285,330	312,962
Total comprehensive revenue and expense for the year	(7,959)	(25,066)	(11,489)
Contributions from / (Distributions to) the Ministry of Education	5,611	-	-
Contribution - Furniture and Equipment Grant	-	15,495	15,495
<b>Equity at 31 December</b>	<b>314,620</b>	<b>275,759</b>	<b>316,968</b>
Accumulated comprehensive revenue and expense	314,620	275,759	316,968
<b>Equity at 31 December</b>	<b>314,620</b>	<b>275,759</b>	<b>316,968</b>

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.

## Glen Oroua School Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	178,663	85,881	255,290
Accounts Receivable	8	48,243	40,252	39,565
Prepayments		5,586	8,210	9,932
Inventories	9	57	38	12
Investments	10	137,766	117,857	127,497
Funds Receivable for Capital Works Projects	16	10,267	-	-
		<u>380,582</u>	<u>252,238</u>	<u>432,296</u>
<b>Current Liabilities</b>				
GST Payable		11,405	7,884	26,888
Accounts Payable	12	61,018	45,322	52,886
Revenue Received in Advance	13	3,281	2,981	3,579
Finance Lease Liability	15	2,292	2,855	3,114
Funds held for Capital Works Projects	16	104,287	-	148,378
		<u>182,283</u>	<u>59,042</u>	<u>234,845</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>198,299</b>	<b>193,196</b>	<b>197,451</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	170,730	132,314	162,278
		<u>170,730</u>	<u>132,314</u>	<u>162,278</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	52,903	46,733	40,199
Finance Lease Liability	15	1,506	3,018	2,562
		<u>54,409</u>	<u>49,751</u>	<u>42,761</u>
<b>Net Assets</b>		<u><u>314,620</u></u>	<u><u>275,759</u></u>	<u><u>316,968</u></u>
<b>Equity</b>		<u><u>314,620</u></u>	<u><u>275,759</u></u>	<u><u>316,968</u></u>

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

**Glen Oroua School**  
**Statement of Cash Flows**  
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		202,070	180,439	197,917
Locally Raised Funds		46,551	14,475	34,504
Goods and Services Tax (net)		(15,483)	-	19,004
Payments to Employees		(147,320)	(123,307)	(148,346)
Payments to Suppliers		(75,591)	(104,125)	(73,552)
Interest Paid		(787)	(759)	(784)
Interest Received		9,088	-	2,182
<b>Net cash from/(to) Operating Activities</b>		<b>18,528</b>	<b>(33,277)</b>	<b>30,925</b>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(22,868)	(3,000)	(14,688)
Purchase of Investments		(10,269)	-	(9,640)
<b>Net cash from/(to) Investing Activities</b>		<b>(33,137)</b>	<b>(3,000)</b>	<b>(24,328)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	15,495	15,495
Finance Lease Payments		(2,075)	(3,581)	(1,865)
Funds Administered on Behalf of Other Parties		(59,943)	-	124,819
<b>Net cash from/(to) Financing Activities</b>		<b>(62,018)</b>	<b>11,914</b>	<b>138,449</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(76,627)</b>	<b>(24,363)</b>	<b>145,046</b>
Cash and cash equivalents at the beginning of the year	7	255,290	110,244	110,244
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>178,663</b>	<b>85,881</b>	<b>255,290</b>

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

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

# Glen Oroua School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

##### *Classification of leases*

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

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

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

#### **Interest Revenue**

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

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

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

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

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

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

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

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

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

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

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

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

#### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	10-40 years
Furniture and Equipment	4-15 years
Information and Communication Technology	5 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

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

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

#### *Non cash generating assets*

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

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

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

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

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

### **m) Accounts Payable**

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

**n) Employee Entitlements**

*Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**o) Revenue Received in Advance**

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

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

**p) Funds Held in Trust**

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

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

**q) Funds held for Capital works**

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

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

**r) Shared Funds**

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

**s) Provision for Cyclical Maintenance**

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

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

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

**t) Financial Instruments**

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

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

**u) Borrowings**

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	201,192	177,052	190,841
Teachers' Salaries Grants	495,062	400,822	442,662
Use of Land and Buildings Grants	115,923	79,289	86,096
Other Government Grants	5,090	4,909	9,218
	<u>817,267</u>	<u>662,072</u>	<u>728,817</u>

The school has not opted in to the donations scheme for this year.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	32,663	6,780	19,738
Fees for Extra Curricular Activities	5,021	1,695	4,438
Trading	331	-	177
Fundraising & Community Grants	14,110	6,000	14,015
Other Revenue	-	-	8
	<u>52,125</u>	<u>14,475</u>	<u>38,376</u>
<b>Expense</b>			
Extra Curricular Activities Costs	3,446	-	2,315
Trading	202	-	217
Fundraising & Community Grant Costs	6,353	-	2,200
	<u>10,001</u>	<u>-</u>	<u>4,732</u>
<i>Surplus for the year Locally raised funds</i>	<u>42,124</u>	<u>14,475</u>	<u>33,644</u>

The school received a grant from the TG Macarthy Trust for \$1,000 which is included in Fundraising and Community Grants in the above note.

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	23,398	16,840	19,709
Library Resources	71	250	120
Employee Benefits - Salaries	595,346	476,586	542,101
Staff Development	5,141	5,000	4,068
Depreciation	26,323	22,176	22,905
	<u>650,279</u>	<u>520,852</u>	<u>588,903</u>

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,078	3,957	3,842
Board Fees	3,260	3,500	3,610
Board Expenses	2,367	2,400	2,750
Communication	890	1,170	1,104
Consumables	3,676	4,100	4,094
Other	4,127	5,300	4,402
Employee Benefits - Salaries	52,836	47,543	49,589
Insurance	3,721	3,500	4,543
Service Providers, Contractors and Consultancy	6,600	6,000	6,000
	<u>81,555</u>	<u>77,470</u>	<u>79,934</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	2,247	3,100	3,207
Cyclical Maintenance Provision	12,704	6,533	6,532
Grounds	3,115	3,810	3,100
Heat, Light and Water	5,772	6,200	5,459
Repairs and Maintenance	3,540	2,300	821
Use of Land and Buildings	115,923	79,289	86,096
Security	1,050	1,300	1,156
	<u>144,351</u>	<u>102,532</u>	<u>106,371</u>

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

## 7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	178,663	85,881	255,290
Cash and cash equivalents for Statement of Cash Flows	<u>178,663</u>	<u>85,881</u>	<u>255,290</u>

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

Of the \$178,663 Cash and Cash Equivalents \$104,287 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

**8. Accounts Receivable**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	1,303	5
Receivables from the Ministry of Education	3,376	-	-
Interest Receivable	1,332	140	-
Teacher Salaries Grant Receivable	43,535	38,809	39,560
	<u>48,243</u>	<u>40,252</u>	<u>39,565</u>

Receivables from Exchange Transactions	1,332	1,443	5
Receivables from Non-Exchange Transactions	46,911	38,809	39,560
	<u>48,243</u>	<u>40,252</u>	<u>39,565</u>

**9. Inventories**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Lunches	57	38	12
	<u>57</u>	<u>38</u>	<u>12</u>

**10. Investments**

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	137,766	117,857	127,497
Total Investments	<u>137,766</u>	<u>117,857</u>	<u>127,497</u>



## 11. Property, Plant and Equipment

2023	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	96,073	-	-	-	(9,304)	86,769
Furniture and Equipment	37,681	19,953	-	-	(6,447)	51,187
Information and Communication Technology	19,044	14,271	(214)	-	(6,885)	26,216
Leased Assets	5,469	1,334	-	-	(3,185)	3,618
Library Resources	4,011	15	(584)	-	(502)	2,940
<b>Balance at 31 December 2023</b>	<b>162,278</b>	<b>35,573</b>	<b>(798)</b>	<b>-</b>	<b>(26,323)</b>	<b>170,730</b>

The net carrying value of equipment held under a finance lease is \$3,618 (2022: \$5,469)

### Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	202,886	(116,117)	86,769	206,382	(110,309)	96,073
Furniture and Equipment	139,409	(88,222)	51,187	121,442	(83,761)	37,681
Information and Communication Technology	75,298	(49,082)	26,216	63,272	(44,228)	19,044
Leased Assets	10,821	(7,203)	3,618	10,606	(5,137)	5,469
Library Resources	21,700	(18,760)	2,940	22,614	(18,603)	4,011
<b>Balance at 31 December</b>	<b>450,114</b>	<b>(279,384)</b>	<b>170,730</b>	<b>424,316</b>	<b>(262,038)</b>	<b>162,278</b>

## 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	8,001	2,189	8,260
Accruals	6,333	2,780	2,842
Employee Entitlements - Salaries	43,535	38,809	39,560
Employee Entitlements - Leave Accrual	3,149	1,544	2,224
	<u>61,018</u>	<u>45,322</u>	<u>52,886</u>
Payables for Exchange Transactions	61,018	45,322	52,886
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>61,018</u>	<u>45,322</u>	<u>52,886</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Other Revenue in Advance	-	2,981	3,579
Grants in Advance - Ministry of Education	3,281	-	-
	<u>3,281</u>	<u>2,981</u>	<u>3,579</u>

## 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	40,199	40,200	33,667
Increase to the Provision During the Year	6,532	6,533	6,532
Other Adjustments	6,172	-	-
Provision at the End of the Year	<u>52,903</u>	<u>46,733</u>	<u>40,199</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	52,903	46,733	40,199
	<u>52,903</u>	<u>46,733</u>	<u>40,199</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2026. This plan is based on the schools 10 Year Property plan.

### 15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	2,708	2,855	3,873
Later than One Year and no Later than Five Years	1,603	3,018	2,912
Future Finance Charges	(513)	-	(1,109)
	<u>3,798</u>	<u>5,873</u>	<u>5,676</u>

#### Represented by

Finance lease liability - Current	2,292	2,855	3,114
Finance lease liability - Non current	1,506	3,018	2,562
	<u>3,798</u>	<u>5,873</u>	<u>5,676</u>

### 16. Funds Held for Capital Works Projects

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

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Non Classroom Teaching Space	217523	146,878	-	(134,646)	-	12,232
Roof Replacement & Remediation Block 1	231685	1,500	-	(1,500)	-	-
Extension to existing library	238825	-	-	(10,267)	-	(10,267)
AMS Combined 1 New Outdoor Learning Environment	231687	-	95,351	(3,296)	-	92,055
Totals		<u>148,378</u>	<u>95,351</u>	<u>(149,709)</u>	<u>-</u>	<u>94,020</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	104,287
Funds Receivable from the Ministry of Education	(10,267)

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Non Classroom Teaching Space	217523	17,588	129,290	-	-	146,878
Resurfacing Driveway, Fencing and Turf	225013	5,803	381	(6,184)	-	-
New Pool Gates and Fencing	232608	5,752	4,668	(10,420)	-	-
Roof Replacement & Remediation Block 1	231685	-	11,070	(9,570)	-	1,500
Totals		<u>29,143</u>	<u>145,409</u>	<u>(26,174)</u>	<u>-</u>	<u>148,378</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	148,378
Funds Receivable from the Ministry of Education	-

## 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 and the Principal.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,260	3,610
<i>Leadership Team</i>		
Remuneration	120,073	111,117
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	123,333	114,727

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
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	2023 FTE Number	2022 FTE Number
100 - 110	1.00	-
	1.00	0.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

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

## 20. Contingencies

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

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

### Holidays Act Compliance – schools payroll

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$477,774 (2022: \$506,942) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Non Classroom Teaching Space	221,273	171,042	50,231
Extension to existing library	317,755	10,267	307,488
AMS Combined 1 New Outdoor Learning Environment	123,351	3,296	120,055
<b>Total</b>	<b>662,379</b>	<b>184,605</b>	<b>477,774</b>

### (b) Operating Commitments

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

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	178,663	85,881	255,290
Receivables	48,243	40,252	39,565
Investments - Term Deposits	137,766	117,857	127,497

### Total financial assets measured at amortised cost

364,672	243,990	422,352
---------	---------	---------

### Financial liabilities measured at amortised cost

Payables	61,018	45,322	52,886
Finance Leases	3,798	5,873	5,676

### Total financial liabilities measured at amortised cost

64,816	51,195	58,562
--------	--------	--------

## 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 GLEN OROUA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Glen Oroua School (the School). The Auditor-General has appointed me, Glenn Fan-Robertson, using the staff and resources of BDO Manawatu, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the Statement of Financial Position as at 31 December 2023, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Statement of Cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 30 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises of the Kiwisport Report, Analysis of Variance, Te Tiriti O Waitangi Report, Board Listing 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 (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



Glenn Fan-Robertson  
BDO Manawatu  
On behalf of the Auditor-General  
Palmerston North, New Zealand

## Glen Oroua School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Andrew Pedley	Presiding Member	Elected	May 2025
Francie Carroll	Principal	ex Officio	
Cassandra McTavish	Parent Representative	Elected	May 2025
Kieran Finnigan	Parent Representative	Elected	Dec 2026
Dax Harris	Parent Representative	Elected	Dec 2026
Nigel Will	Parent Representative	Elected	May 2025
Shayna Crawford	Staff Representative	Elected	May 2025



# Glen Oroua School Annual Report 2023

## Statement of Variance: Progress Against Targets

### Strategic Goal 1: Students are learning to their potential

Annual Target/Goal: 95% at or above for Reading 85% at or above for Mathematics across school  
 75% at or above for Surface Writing Features 100% of Y7/8 Readers at or above.  
 85% at or above for Deeper Writing Features

Actions	What did we achieve?	Evidence	Reasons for any variances between the target and the outcomes	Planning for next year – where to next?
Professional Learning & Development in Structured Literacy for teachers/kaiāwhina, plus development of schoolwide systems to support this.	Reading 85% at or above. 98% for Year 3 and over. Surface Features (Writing) 65% at or above Deeper Features (Writing) 75% at or above  Structured Literacy PLD completed November 2023	Student achievement data compared to schoolwide achievement expectations	Interestingly, we were 10% off our target for each of these 3 areas. For Reading, It appears our juniors are taking a little longer to meet the expectation, but then being successful from Year 3. This could be around how long they have actually spent at school by the end of Year 0-2 (based on their birthday). Our structured literacy PLD has been across the year, it could be that the learning of the kaiako hasn't impacted on student achievement as yet as they develop, modify and grow confidence in the differing teaching practices.	One teacher is taking part in the ALL (Accelerating Learning In Literacy) programme, which will focus on target students in their class for the first year and taking the accelerative practices school-wide in the second year. Teaching Team to further unpack student trends with Surface Features identifying where changes need to be made in our teaching practices.
Mathematics Numicon Intervention Programme - support groups of priority students from Māhuri & Rākau classes with 1:1 or small group remediation	Maths 75% at or above  Numicon Intervention programmes used throughout year, students grew in confidence, made improvements but not sufficient for them to be classed at or above.	Student achievement data compared to school-wide achievement expectations	Ideally, these programmes are taught everyday by the students' classroom teacher, then would be reinforced across all Maths sessions. Interruptions/student absence also meant the intended 3 sessions a week didn't happen each week.	A teacher is taking part in the ALIM (Accelerating Learning In Maths) programme, which will focus on target students in their class for the first year and taking the accelerative practices school-wide in the 2 <sup>nd</sup> year.
Support selected Year 7-8 priority students with tutoring funded by Lost Learning Fund, Kaiāwhina to work with teachers to support students meet identified goals.	Reading 100% of Year 7/8 students at or above.  Funding used to mentor students at risk of disengagement from school as opposed to priority students. There was some crossover.	Student achievement data compared to schoolwide achievement expectations	It's great to be able to maintain 100% of our Year 7/8s reading at or above where they should be (only 3% above). This was most likely due to other support systems operating at school for priority learners.	Maintain this, and look to extend 100% at and above further down school, or how we can increase the number of students reading above the expectation.



## Glen Oroua School Annual Report 2023

### Strategic Goal 2: We have a broad curriculum that reflects our community

Annual Target/Goal: Improvement across all areas for the 'Use of te reo in the classroom' aspect of the Toku Reo NZCER survey from 2022 to 2023.  
Bronze EnviroSchool Reflection celebrated by the end of 2023

Actions	What did we achieve?	Evidence	Reasons for any variances between the target and the outcomes	Planning for next year – where to next?
<ul style="list-style-type: none"> <li>Te Ahu o te Reo Māori kei te Taluru (Level 1 Māori language course)</li> <li>Roll out plan developed for all teaching staff to engage with this</li> <li>Implement te reo curriculum sourced in 2022</li> <li>Access kapa haka learning for our tamariki</li> </ul>	<p>Progress across 7/8 of the indicators of Use Te Reo in the Classroom aspect of Taku Reo Survey. The one aspect without progress had no change.</p> <p>3 teachers completed Level 1 1 teacher completed Level 2 3 teachers enrolled to continue in 2024, 1 intending to in 2<sup>nd</sup> semester.</p> <p>Rākau class (Y6-8) completed a termly block of Kapa Haka through Kōtuiti Ako (Virtual Learning Network NZ)</p>	<p>Taku Reo survey. Comparison between 2022 and 2023 data.</p>	<p>We were really pleased with these improvements. The indicator with no change was about the teacher reading to the students in te reo, which is something to consider. Since our 2023 planning was complete we have also used the NZCER Te Reo assessment at mid and end of year to measure students te reo language ability with an adaptive online assessment. There were not great differences from mid to end of year, but 5% of our students moved to above expectation. We still need to embed school-wide use of the curriculum we have accessed which would see developmentally appropriate and more varied progression in teaching and learning.</p>	<p>Create expectation for the amount of time spent on te reo teaching and learning for 2024. Continue to embed use of Te Reo progression for teaching and learning.</p>
<p>Embed EnviroSchools in our kura</p> <ul style="list-style-type: none"> <li>Continue to engage in PLD with Enviro facilitator and other enviroschools</li> <li>Finalise Enviro vision map, work towards actions within it and bronze reflection (eoy)</li> <li>Establish systems within school to help EnviroSchools work be self-sustaining</li> </ul>	<p>Bronze Reflection planned for 25/03/2024</p> <p>PLD continuous throughout 2023 year.</p> <p>Enviro vision map completed</p> <p>Enviroschools becoming more our 'way of doing'.</p>	<p>Lack of completion of event.</p>	<p>This event/reflection is booked in for Week 9 of Term 1, 2024. We are clear with our facilitator that the ongoing mahi that we have done in this space will see us having sufficient evidence to reach this milestone. Students are taking increasing leadership in this space and finalising our Green Team (along with members of the community) and setting up a dedicated schoolwide Enviro-time will enhance this further.</p>	<p>Establish Green Team Dedicated Enviro time</p>



## Glen Oroua School Annual Report 2023

### Strategic Goal 3: The whole child is nurtured

Annual Target/Goal: Growth in areas of focus in NZCER student Wellbeing Survey from 2022-2023

Actions	What did we achieve?	Evidence	Reasons for any variances between the target and the outcomes	Planning for next year – where to next?
Utilise Restorative Practices within our kura Pause Breathe Smile/Zones Of Regulation Maintenance	Increased numbers in the number of students that agreed or strongly agreed with the 7 indicators that we were tracking that connect to Restorative Practice, PBS & ZoR. 5/7 indicators had slight increases in the number who strongly disagreed with the indicator also. Indicators written like: Students can stand up for themselves in a calm way.	NZCER Wellbeing@School Survey. Comparison between 2022 and 2023 on selected indicators	We were mostly successful in reaching this goal. Those students who have embraced the taught strategies will be seeing the benefit of them and probably account for the increased numbers of 'agreed and strongly agreed'. We did have a cohort this year who were probably most in need of the strategies but who found using them confronting, and we assume could be the increase in the 'strongly disagree' results.	Our planned restorative practice PLD for 2024 includes a Zones of Regulation metaphor that is more NZ focussed, and may be sufficient reframing of this for it to meet the needs of this cohort. Continued development of shared practices and ideology, and an increased focus on Restorative Practices in 2024, should see this gain a lot more traction in our kura.



## Glen Oroua School Annual Report 2023

### Evaluation & Analysis of Students' Progress & Achievement:

End of Term 4, 2023 Compared to End of Year Expectation	Well Below		Below		At		Above		Below & Well-Below		At & Above	
	#	%	#	%	#	%	#	%	#	%	#	%
Mathematics	2	3%	18	22%	48	60%	12	15%	20	25%	60	75%
Reading	2	3%	10	13%	64	82%	2	3%	12	16%	66	85%
Writing – Surface Features	1	1%	26	33%	51	65%	0	0%	27	34%	51	65%
Writing – Deeper Features	1	1%	18	24%	57	75%	0	0%	19	25%	57	75%

There has been some good progress since the middle of the year analysis, resulting in data that is fairly similar to the end of 2022.

Our **Reading** results from Years 3-8 are pretty excellent with 98% of students reading at or above where we would like them to be. The ability for these students to access and be successful across the curriculum because of their reading capability should not be underrated. Our Year 0-2 sometimes just need a little more time as they are assessed against a standard of having been at school for one year or two years, when depending on their birthday that may well not be the case. In saying that some students within that cohort have interventions in place with the RTLB service ready to begin in the new year.

In **Mathematics**, it is interesting that our percentages have stayed the same with 75% at and above where they need to be. Our new entrant/Year 1 cohort are demonstrating a good understanding of Mathematics, and our Year 3 & 6 cohorts are strong also. 80% of our Year 0-7s are at or above where we would like them to be in Maths. The Numicon intervention programme sessions were probably not frequent enough to have the impact we desired for the students involved. We have applied for, and had approved, a teacher to be involved in the ALIM (Accelerating Learning in Mathematics) where support will be provided in developing accelerative practices in Maths, working with an identified group of students in the first year, and supporting other teachers in our kura with the practices in the 2nd year.

**Writing** - Our writers have made good, and necessary, progress against the end of year expectation since the mid year analysis. The end of year results are still not where we would like them to be, in terms of the ½ and ¼ of our students being able to get their message across to others in a clear manner. We have a cohort in both Māhuri and Rākau that we are referring for RTLB literacy support in the new year, and have applied for, and had approved, a teacher to be involved in the ALL (Accelerating Literacy Learning) support which works similarly to the Maths ALIM mentioned above which will support our writers.



## Glen Oroua School Annual Report 2023

### Te Reo Māori Language Learning

End of Term 4 Compared to end of year expectation	Below		At		Above		End of Term 2 Compared to end of year expectation	Below		At	
	#	%	#	%	#	%		#	%	#	%
All students	21	49%	20	47%	2	5%	All students	19	50%	19	50%
Level 1 expectation (Y4)			10	91%	1	9%	Level 1 expectation (Y4)	0	0%	10	100%
Level 2 expectation (Y5-8)	21	56%	10	31%	1	3%	Level 2 expectation (Y5-8)	19	68%	9	32%

There hasn't been any quick progress with te reo achievement across the space of the year, though it is pleasing to see two students making accelerated progress into the 'above' space in Te Reo. It has also been good to see some students who previously had a negative attitude towards this subject making progress in their language learning.

Student Progress 2023			Priority Students			
		Number of total students who have made progress across course of year	Number of Priority Students	Made no movement/or only progressed within current stage/level	Made some movement between levels/stages	Moved to 'at expectation'
Reading		68/69	11		7	4
Writing	Surface Features	58/69	26	2	17	7
	Deeper Features	54/66	13		10	3
Maths		61/69	16	4	11	1

It is excellent to have 15 priority students having moved to 'at expectation' in a subject area across this year. Those that have not moved any levels, are of course, of concern. Four are making progress in other curriculum areas, and 2 others have developing external interventions in place that are ready for uptake at the start of 2024. Although the iterations between levels are smaller measures for Reading than other curriculum areas, it would be great to repeat that level of progress (68/69 - with the one other being pretty much at the top of the scale that we assess to) in other curriculum areas.

### Enviroschools

The Enviroschools kaupapa is widely enjoyed by students and staff alike at our kura. This leads to motivated students and staff. Empowered Learners is one of the 5 guiding principles of Enviroschools, and this year has seen a more diverse group of students showing leadership or and within projects – as they work on learning and making change that is important to them. A number and variety of students of all ages are regularly observed working on or maintaining Enviro projects in their own time.



## Glen Oroua School Annual Report 2023

This Enviroschools focus also allows us to bring about our school vision of 'Kaitiaki for Our Community', or caretakers of our community on a daily basis at school.

Students are taking responsibility for our environment, building mini-communities that work on projects together (which are often across class groupings) and bringing members of our wider community in to support learning, and/or share their expertise. An indication of our students' keenness for this kaupapa is that about a third of our students to be members of our Green Team – the team that would work together to decide on priorities from our school vision which was developed this year by a student who combined all the students and staff's ideas into the below visual:

We aim to have a connection to Enviroschools in all of our inquiry learning and our schoolwide big ideas for the year were:

- Problem Solving in Terms 1&2
- Papatūānuku in Term 3
- Involvement in Term 4

These had connections to all of the guiding principles of Enviroschools in a variety of ways:

- **Empowered Learners** participate in meaningful ways in their community. Their unique perspectives and questions are valued and honoured. They feel connected to the whenua and support each other as a learning community to create meaningful change and hopeful action.
- **Learning for Sustainability** is a holistic, action and future-focused approach to learning, that engages our whole selves and addresses all aspects of our local and global environment
- **Te Ao Māori** honours tangata whenua of this land. When we are envisioning and taking action for a sustainable future in our community, we are doing so alongside local hapū.
- **Respect for Diversity** is celebrated, and all forms of identity and ability are respected. Cultural traditions and practices from all people are experienced, valued and appreciated in learning spaces, honouring practices led by that community. Access to safe and engaging learning is available to everyone.
- **Sustainable Communities** act in ways that nurture all aspects of nature, including people, now and in the future. By working together and supporting each other we create safe, healthy, equitable and thriving communities.



While also connecting to areas of the NZ Curriculum:

- The Arts
- Health & Physical Education
- Learning Languages
- Social Sciences
- Science
- Technology

We held a **visual arts** exhibition with the Papatūānuku theme in Term 3, and it was excellent to take a deeper dive into art, using local expertise and resources to add to our teaching team's know how in this area. Students produced a number of different pieces within a variety of medium, using them to share their understandings of not only the traditional story of Papatūānuku and Ranginui, but also use the land as an excellent context to create art around.





## Glen Oroua School Annual Report 2023

Our Health & Physical Education curriculum continues to be strong with the use of school and local resources, and preparation for cluster events – swimming, cross country and athletics are the mainstays of our PE programme and the learnings around persistence and practice are invaluable, with these having a bigger impact on some more than others.. Wellbeing practices Implemented over the last two years – Pause Breathe Smile, Zones of Regulation and now Restorative Practices can be seen being implemented daily by many of our students and staff.

### Giving Effect to Te Tiriti o Waitangi:

From Annual Plan...

Initiative 1: Develop cultural capabilities

2023 Development: Continue to strengthen cultural capability, inclusive practice, and local connections.

What	Progress
Continue using self review tools with board and teaching staff to identify professional learning needs and strengths.	Hautū (school board) and White Spaces (teaching staff) reviews nearing completion. Next steps will be developed in conjunction with PLD roll out by Kāhul Ako
Te Ahu o te Reo Māori kei te Taiuru (Level 1 Māori language course) Roll out plan developed for all teaching staff to engage with this	Three teachers completed Level 1. One teacher completed Level 2. 3 teachers enrolled to continue in 2024, 1 other teacher intending to enrol in 2 <sup>nd</sup> semester.
Implement te reo curriculum sourced in 2022 Access kapa haka learning for our tamariki	Using NZCER Te Reo assessment which adaptively measures where students are at with Te Whakatotanga curriculum. This will form our data for mid and end of year review for Year 4-8. Senior teachers using teaching methods from Te Ahu o te Reo Māori with their learners Rākau class engaged with Kapa Haka lessons through the Virtual Learning Network/Kōtūl Ako in Term 4 2023. Rākau and Māhuri classes involved with Ki o Rahi lessons and a cluster tournament, provided through Whakapai Hauora in Term 4 2023. This is continue for our Year 6-8 students in 2024, with the aim of them competing in a tournament in Palmerston North.
Professional development in cultural capabilities - Whiringawha (teaching staff) & Niho Taniwha (FC). Implement relevant aspects that are identified through this.	Teaching staff completed professional development around the whiringa at the started of 2024, with principal continuing with a further session later in the year, and also engaging with a workshop around Niho Taniwha. Adjustments have been made to how parents feed into our learning conferences as a result of this, alongside a developing awareness of the roles the different personalities within our staff contribute to our school. Our Kāhul Ako focus for the next 12 months is now around Mātauranga Māori which will be beneficial as well as having a support network of schools who are working on similar ideas.



## Glen Oroua School Annual Report 2023

<p>Engage expertise of community within planning to support our local curriculum. Develop ways to proactively identify and draw on community resources</p>	<p>Parents/whānau included in school programmes where relevant and in their areas of interest and expertise, ie accessing local kiln, sharing art expertise, running school hāngī, providing field trip locations . Asking for assistance as topics arise is the best way forward with this - then there is a timeframe for people to work within.</p>
<p>Build on relationships with whānau and iwi</p>	<p>Through Kōhū Ako, principal &amp; teaching staff will be working with local iwi in T4, and throughout 2024 developing relationships and knowledge of local mātauranga Māori. Principal and whānau member engaged with kaumatua from Te Rangimarie, discussing history and checking some assumptions on land use in the local area.</p>

### **Other Special or Contestable Funding:**

In 2023, Glen Oroua School received \$1,621+GST in Lost Learning Funding targeted at supporting Year 7/8 students in our kura. In Term 2, this funding was used to mentor a number of students with the aim of increasing their engagement at and with school.

### **Kiwisport Funding:**

In 2023, Glen Oroua School received \$1,186.64 in Kiwisport Funding. This was used this year to purchase sports equipment, maintain our school pool, and participate in sporting opportunities to increase students' participation in organised sport.



## Glen Oroua School Annual Report 2023

### Statement of Compliance With Employment Policy:

#### Reporting on the Principles of Being a Good Employer

How have you met your obligations to provide good and safe working conditions?	<i>Following health &amp; safety policies, having active and appropriate professional growth cycles in place, encouraging work-life balance, building trusting reciprocal relationships, responding to requests and concerns appropriately.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Professional Growth Cycles, professional development, availability for concerns to be raised, monitoring programmes through teaching team hui and board reports, maintaining high standards in avoiding discrimination, reviewing employment related policies through SchoolDocs review cycle. By working within our annual cycles for all of the above.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>By following our appointment procedure, and appointing the best qualified person for the position. See SchoolDocs.</i>
How are you recognising, – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service?	<i>By enacting our Te Tiriti o Waitangi policy, and taking active steps through our Strategic Planning to enhance this. See SchoolDocs.</i>
How have you enhanced the abilities of individual employees?	<i>Through recognising our employees' strengths and areas for development and enhancing these through our professional growth cycles and professional development plans.</i>
How are you recognising the employment requirements of women?	<i>By maintaining clear lines of communication with employees, and maintaining a fair and flexible approach.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>By maintaining clear lines of communication with employees, and maintaining a fair and flexible approach.</i>

#### Reporting on Equal Employment Opportunities (EEO) Programme/Policy

	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?		✓