

OTARI SCHOOL

2023

ANNUAL REPORT AND FINANCIAL STATEMENTS



SCHOOL NUMBER: 3073

OTARI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 3073

Principal: Clifford Wicks

School Address: 166 Wilton Road, Wilton, Wellington 6012

School Postal Address: 166 Wilton Road, Wilton, Wellington 6012

School Phone: 04 475 3018

School Email: office@otari.school.nz

Members of the Board:

Name	Position	How Position Gained		Term Expired/ Expires
Natasha Kuka	Presiding Member	Re-Elected Aug 2022	Policy Analyst	Aug-25
Clifford Wicks	Principal	ex Officio - appointed July 2002		
Antony Dixon	Parent Rep Property Committee	Re-elected Aug 2022	Chief Executive	Aug-25
Miriam Eagle	Parent Rep	Re-elected Aug 2022	Policy Analst	Aug-25
Christopher Chainey	Parent Rep Finance Committee	Re -elected Aug 2022	Chartered Accountant	Resigned Mar-23
Catherine Wilson	Parent Rep Finance Committee	Elected Aug 2022	Director	Aug-25
Christopher Tipuna	Parent Rep Finance Committee	Elected May 2023	Product Manager	Aug-25
Anishka Walmsley	Parent Rep Property Committee	Elected Aug 2022	Relationship Manager	Aug-25
Shani Leda	Staff Representative	Re-elected Aug 2022	Teacher	Aug-25

OTARI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Otari 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.

Natasha Kuka

Full Name of Presiding Member

N. KUKA

Signature of Presiding Member

30/5/2024

Date:

Clifford Wicks

Full Name of Principal



Signature of Principal

30.5.2024

Date:

Otari School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	2,254,137	2,150,904	2,161,835
Locally Raised Funds	3	152,437	129,650	164,152
Interest		14,146	3,600	4,890
Gain on Sale of Property, Plant and Equipment		-	-	-
Total Revenue		2,420,720	2,284,154	2,330,877
Expense				
Locally Raised Funds	3	39,156	27,910	24,041
Learning Resources	4	1,781,086	1,647,721	1,646,546
Administration	5	165,335	159,514	166,122
Interest		1,678	2,913	1,913
Property	6	478,867	491,906	430,403
Loss on Disposal of Property, Plant and Equipment		2,277	-	99
Total Expense		2,468,399	2,329,964	2,269,124
Net Surplus / (Deficit) for the year		(47,679)	(45,810)	61,753
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(47,679)	(45,810)	61,753

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

Otari School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		380,671	380,665	318,918
Total comprehensive revenue and expense for the year		(47,679)	(45,810)	61,753
Equity at 31 December		332,992	334,855	380,671
Accumulated comprehensive revenue and expense		322,992	324,855	370,671
Reserves		10,000	10,000	10,000
Equity at 31 December		332,992	334,855	380,671

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Otari School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	122,445	136,670	318,620
Accounts Receivable	8	128,597	120,000	132,784
GST Receivable		9,122	4,343	(12,514)
Prepayments		24,336	10,500	13,032
Inventories	9	862	531	501
Investments		136,386	152,761	131,450
Funds Receivable for Capital Works Projects	17	47,053	-	-
		468,801	424,805	583,873
Current Liabilities				
Accounts Payable	12	159,208	130,000	144,677
Revenue Received in Advance	13	8,987	2,000	13,360
Provision for Cyclical Maintenance	14	38,305	39,358	36,702
Finance Lease Liability	15	9,043	7,990	8,773
Funds held for Capital Works Projects	17	7,114	-	81,141
		222,657	179,348	284,653
Working Capital Surplus/(Deficit)		246,144	245,457	299,220
Non-current Assets				
Property, Plant and Equipment	11	162,878	162,193	181,783
		162,878	162,193	181,783
Non-current Liabilities				
Provision for Cyclical Maintenance	14	68,288	64,015	84,062
Finance Lease Liability	15	5,145	5,000	12,990
Funds held in Trust	16	2,597	3,780	3,280
		76,030	72,795	100,332
Net Assets		332,992	334,855	380,671
Equity		332,992	334,855	380,671

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

Otari School
Statement of Cash Flows
For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		579,301	522,526	648,886
Locally Raised Funds		157,896	141,293	155,932
Goods and Services Tax (net)		(21,636)	(16,857)	15,465
Payments to Employees		(456,931)	(404,274)	(438,794)
Payments to Suppliers		(316,293)	(303,381)	(247,728)
Interest Paid		(1,678)	(2,913)	(1,913)
Interest Received		13,447	3,600	3,340
Net cash from/(to) Operating Activities		(45,894)	(60,006)	135,188
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(15,961)	(10,100)	(30,768)
Purchase of Investments		(136,386)	(21,311)	(83,067)
Proceeds from Maturity of Investments		131,450	-	56,706
Net cash from/(to) Investing Activities		(20,897)	(31,411)	(57,129)
Cash flows from Financing Activities				
Finance Lease Payments		(7,621)	(8,773)	7,044
Funds Administered on Behalf of Other Parties		(121,763)	(80,641)	61,671
Net cash from/(to) Financing Activities		(129,384)	(89,414)	68,715
Net increase/(decrease) in cash and cash equivalents		(196,175)	(180,831)	146,774
Cash and cash equivalents at the beginning of the year	7	318,620	317,501	171,846
Cash and cash equivalents at the end of the year	7	122,445	136,670	318,620

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, 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.

Otari School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 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 22.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

j) 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.

k) 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 and annual leave earned, by non teaching staff, 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.

l) Revenue Received in Advance

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

m) 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.

n) 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.

o) 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.

p) 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.

q) 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants

2023 Actual	2023 Budget (Unaudited)	2022 Actual
\$	\$	\$
583,447	535,886	653,572
1,313,812	1,220,817	1,188,112
356,878	394,201	320,151
2,254,137	2,150,904	2,161,835

3. Locally Raised Funds

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

Revenue

Donations & Bequests
Curriculum related Activities - Purchase of goods and services
Trading
Fundraising & Community Grants
Other Revenue

2023 Actual	2023 Budget (Unaudited)	2022 Actual
\$	\$	\$
78,810	78,982	103,922
27,314	20,100	16,722
222	170	341
35,376	23,198	32,082
10,715	7,200	11,085
152,437	129,650	164,152

Expense

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs

2023 Actual	2023 Budget (Unaudited)	2022 Actual
\$	\$	\$
30,691	22,710	20,109
112	200	430
8,353	5,000	3,502
39,156	27,910	24,041

Surplus/ (Deficit) for the year Locally Raised Funds

2023 Actual	2023 Budget (Unaudited)	2022 Actual
\$	\$	\$
113,281	101,740	140,111

4. Learning Resources

Curricular
Equipment Repairs
Information and Communication Technology
Library Resources
Employee Benefits - Salaries
Staff Development
Depreciation

2023 Actual	2023 Budget (Unaudited)	2022 Actual
\$	\$	\$
36,444	40,375	60,311
5,017	4,608	4,259
15,800	27,333	20,696
2,055	4,105	2,294
1,676,315	1,527,141	1,517,726
12,820	14,475	8,831
32,635	29,684	32,429
1,781,086	1,647,721	1,646,546

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,219	7,523	7,304
Board Fees	3,279	4,600	2,920
Board Expenses	1,848	2,075	1,868
Communication	1,736	1,480	1,546
Consumables	15,358	15,839	13,954
Other	4,695	5,647	5,707
Employee Benefits - Salaries	106,232	97,950	110,151
Insurance	6,218	6,350	5,369
Service Providers, Contractors and Consultancy	18,750	18,050	17,303
	165,335	159,514	166,122

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	13,123	11,121	11,160
Consultancy and Contract Services	34,780	31,320	32,852
Cyclical Maintenance	22,390	19,311	32,247
Grounds	5,099	2,075	6,936
Heat, Light and Water	16,735	19,152	15,136
Rates	950	1,140	1,017
Repairs and Maintenance	26,168	10,300	7,661
Use of Land and Buildings	356,878	394,201	320,151
Security	2,744	3,286	3,243
	478,867	491,906	430,403

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	122,445	136,670	318,620
Cash and cash equivalents for Statement of Cash Flows	122,445	136,670	318,620

Of the \$122,445 Cash and Cash Equivalents, \$7,114 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.

Of the \$122,445 Cash and Cash Equivalents, \$8,987 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	9,180	15,000	12,639
Receivables from the Ministry of Education	9,777	-	12,004
Interest Receivable	2,739	-	2,040
Teacher Salaries Grant Receivable	106,901	105,000	106,101
	<u>128,597</u>	<u>120,000</u>	<u>132,784</u>
Receivables from Exchange Transactions	11,919	15,000	14,679
Receivables from Non-Exchange Transactions	116,678	105,000	118,105
	<u>128,597</u>	<u>120,000</u>	<u>132,784</u>

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	-	386	206
School Uniforms	862	145	295
	<u>862</u>	<u>531</u>	<u>501</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	136,386	152,761	131,450
	<u>136,386</u>	<u>152,761</u>	<u>131,450</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	59,195				(2,925)	56,270
Furniture and Equipment	81,888	10,883			(17,525)	75,246
Information and Communication Technology	32	745			(282)	495
Leased Assets	21,272	1,550			(9,236)	13,586
Library Resources	19,396	2,828	(2,276)		(2,667)	17,281
Balance at 31 December 2023	181,783	16,006	(2,276)	-	(32,635)	162,878

The net carrying value of furniture and equipment held under a finance lease is \$x (2022: \$21,273)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	117,714	(61,444)	56,270	117,714	(58,519)	59,195
Furniture and Equipment	309,539	(234,293)	75,246	298,658	(216,770)	81,888
Information and Communication Technology	43,216	(42,721)	495	42,472	(42,440)	32
Leased Assets	32,415	(18,829)	13,586	32,369	(11,097)	21,272
Library Resources	44,752	(27,471)	17,281	52,617	(33,221)	19,396
Balance at 31 December 2023	547,636	(384,758)	162,878	543,830	(362,047)	181,783

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	19,375	15,000	15,606
Accruals	7,548	10,000	9,390
Employee Entitlements - Salaries	121,904	105,000	111,246
Employee Entitlements - Leave Accrual	10,381	-	8,435
	159,208	130,000	144,677
Payables for Exchange Transactions	26,923	25,000	24,996
Payables for Non-exchange Transactions - Other	132,285	105,000	119,681
	159,208	130,000	144,677

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	6,987	-	13,360
Other revenue in Advance	2,000	2,000	-
	8,987	2,000	13,360

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	120,764	120,764	88,517
Increase to the Provision During the Year	22,390	19,311	32,247
Use of the Provision During the Year	(36,561)	(36,702)	-
Provision at the End of the Year	106,593	103,373	120,764
Cyclical Maintenance - Current	38,305	39,358	36,702
Cyclical Maintenance - Non current	68,288	64,015	84,062
	106,593	103,373	120,764

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

15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	9,956	12,490	10,359
Later than One Year and no Later than Five Years	5,374	5,400	14,001
Later than Five Years	(1,142)	(4,900)	(2,597)
	14,188	12,990	21,763
Represented by			
Finance lease liability - Current	9,043	7,990	8,773
Finance lease liability - Non current	5,145	5,000	12,990
	14,188	12,990	21,763

16. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Non-current	2,597	3,780	3,280
	2,597	3,780	3,280

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Classroom Block Upgrade - Project ID 205100	271				271
5YA - AMS combined Block D - ILE					
classroom upgrade - Project ID	80,870	195,961	(323,884)		(47,053)
5YA Blocks A,B,D Roofing - Project ID 231881	-	16,750	(9,907)		6,843
5YA Blocks A,B,D Carpentry - Project ID 231880	-	15,143	(15,143)		-
Totals	81,141	227,854	(348,934)	-	(39,939)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

7,114
(47,053)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Classroom Block Upgrade - Project ID 205100	645		(374)		271
5YA - AMS combined Block D - ILE	(2,130)	90,000	(7,000)		
classroom upgrade - Project ID					80,870
Totals	(1,485)	90,000	(7,374)	-	81,141

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

81,141

18. Related Party Transactions

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

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

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

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members Remuneration	2,910	2,655
Leadership Team Remuneration	529,260	428,412
Full-time equivalent members	4	4
Total key management personnel remuneration	532,170	431,067

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

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140 - 150
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	2.00
110 - 120	1.00	-
	4.00	2.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

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.

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$22,749 (2022:\$304,557) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
5YA - AMS combined Block D - ILE classroom upgrade	344,420	333,014	11,406
5YA Blocks A,B,D Roofing	21,250	9,907	11,343
			-
Total	365,670	342,921	22,749

(b) Operating Commitments

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

(a) operating leases of computers and information technology equipment

	2023 Actual	2022 Actual
	\$	\$
No later than One Year	13,307	15,461
Later than One Year and No Later than Five Years	4,004	17,308
	<u>17,311</u>	<u>32,769</u>

The total lease payments incurred during the period were \$15,800 (2022: \$20,696).

23. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	122,445	136,670	318,620
Receivables	128,597	120,000	132,784
Investments - Term Deposits	136,386	152,761	131,450
Total financial assets measured at amortised cost	<u>387,428</u>	<u>409,431</u>	<u>582,854</u>

Financial liabilities measured at amortised cost

Payables	159,208	130,000	144,677
Finance Leases	14,188	12,990	21,763
Total financial liabilities measured at amortised cost	<u>173,396</u>	<u>142,990</u>	<u>166,440</u>

24. Events After Balance Date

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

25. Breach of Legislation

The school breached section 137 of the Education and Training Act 2020 which requires the school to provide its draft financial statements to their auditor by 31 March each year. The deadline was breached due to staff illness.

Independent auditor's report

To the readers of the financial statements of Otari School for the year ended 31 December 2023

The Auditor-General is the auditor of Otari School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 17, which comprise the statement of financial position as at 31 December 2023, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

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

Our audit was completed on 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 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1, and pages 18 onwards 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 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.


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



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

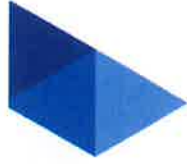
Statement of Variance Reporting




School Name:	 Te Kura o Ōtari Ōtari School	School Number:	3073	Learning Area	Writing - Tuhituhi
Strategic Aim:	Improve outcomes for all students, particularly Māori and Pasifika, children from low socio-economic homes and children with additional learning needs. Accelerate progress of students performing 'below' expectations. (As per the Ministry of Education's 2012 <i>Statement of Intent for 2012-2017</i>).				
Annual Aim:	All priority learners are closely monitored throughout the year. Target students are selected from the Priority Learners for acceleration. These are the "Target Students" for whom the <i>student achievement goals</i> and related <i>accelerating achievement aims</i> are focused on. Accelerate the progress of 14 students (target students) in Writing/Tuhituhi so that they achieve more than 1 year's progress in relation to the curriculum expectations.				
Target:	Identified students/ākonga achieve more than 1 year's progress in writing so they are writing at expectation by the end of 2023.				
Baseline Data:	14 students from years 1 to 8 who achieved below expectation at the end of 2022 in writing (English medium) and tuhituhi (Māori medium) 9 female students 5 male students 3 Māori Immersion students 3 Montessori strand students 8 Original strand students 4 Pacific Islands Students 3 Māori students				

Actions	Outcomes	Reasons for the variance	Evaluation
<ul style="list-style-type: none"> School-wide moderated writing assessment in relation to the features of selected genre Extra, regular small group tuition Teacher's aide support Application of assistive technology Adaptation of the writing/tuhituhi programmes 'Fonetik' remedial spelling intervention tuition One-to-one tuition, including SPELD and Reading Recovery Use of computer based programmes, e.g., Reading Eggs. 	<p>7 students made progress toward the target and are still achieving below expectation.</p> <p>5 students' achievement was raised so they achieved at expectation, including 2 Pacific Islands and 2 Māori Immersion students.</p> <p>1 student is now achieving above expectation</p>	<p>One child left early in the year. (PI, F)</p> <p>Teachers recorded progress updates in relation to their target students. The following factors were noted as positively impacting on progress:</p> <ul style="list-style-type: none"> Engaging in writing tasks and working in small groups within the class programme Students taking on feedback and learning to edit in small group teaching Involvement in the Better Start Literacy approach (EM) Hananga reo (MM) and working in small groups within the class programme, either with support teachers or teacher aide/ kaiawhina Reading Recovery influencing writing improvement Out of school tutoring for dyslexia Extra support by the classroom teacher. 	<p>By the end of the year, a number of students, though not 'at' expectation, were assessed as being one level below (e.g. L4 basic instead of L4 proficient). They made progress but did not meet the target.</p> <p>Lifting writing achievement may need to be a longer-term goal for some students, however it is still worthwhile to aim for the target even if it is not quite met by the end of the year.</p> <p>For some students, an attitude shift seen by teachers did not translate to raising achievement to the target, but was seen as an important change that can be capitalised on.</p> <p>The allocation of part time staffing and the boards extra funding of teacher aide support contributed to outcomes.</p> <p>Teachers were able to utilise support that enabled them to focus on target students more often.</p>
<p>Planning for next year:</p>			
<p>Lifting writing achievement across the school continues to be a priority and will involve further specific genre related schoolwide assessment and PLD in 2024. EOY 2023 data shows there are 20 Māori medium and 40 English medium priority learners. Reviewing assessment tools in the Māori Immersion strand is a priority focus. Writing workshops and purchasing further resources are planned (e.g. Murray Gadd).</p> <p>Some students will continue to be priority learners, identified for ongoing support. We will have two specific genre related assessments school-wide in relation to e-asTTle indicators and a range of English medium teaching resources; Tuhituhi indicators from Ngā Taumata Tuhituhi, He manu tuhituhi teaching resource and other Māori medium resources for teaching and assessing tuhituhi. Extra BoT funded teacher aide support will be maintained for 2024.</p>			

Statement of Variance Reporting



School Name:	 Te Kura o Ōtari Ōtari School	School Number:	3073	Learning Area	Mathematics - Pāngarau
Strategic Aim:	<p>Improve outcomes for all students, particularly Māori and Pasifika, children from low socio-economic homes and children with additional learning needs. Accelerate progress of students performing 'below' expectations. (As per the Ministry of Education's 2012 <i>Statement of Intent for 2012-2017</i>).</p> <p>All priority learners are closely monitored throughout the year. Target students are selected from the Priority Learners for acceleration. These are the "Target Students" for whom the <i>student achievement goals</i> and related <i>accelerating achievement aims</i> are focused on.</p>				
Annual Aim:	<p>Accelerate the progress of 10 students (target students) in Mathematics/Pāngarau so that they achieve more than 1 year's progress in relation to the curriculum expectations.</p>				
Target:	<p>Identified students/ākonga achieve more than 1 year's progress in writing so they are writing at expectation by the end of 2023.</p>				
Baseline Data:	<p>10 students from years 1 to 8 who achieved below expectation at the end of 2022 in Mathematics (English medium) and Pāngarau (Māori medium) in relation to Overall Teacher Judgements based on class and school-wide assessment throughout the year.</p> <p>8 female students 2 male students</p> <p>4 Māori Immersion students 1 Montessori strand student 5 Original strand students</p> <p>1 Pacific Islands student 5 Māori students</p>				

Actions	Outcomes	Reasons for the variance	Evaluation
<ul style="list-style-type: none"> Strand wide PLD delivered to kaiako in the Māori Immersion Strand, including in class sessions extra, regular small group tuition for Original and Montessori strand students (2x per week) teacher's aide support application of assistive technology adaptation of the maths/pāngarau programmes Use of computer based programmes, e.g., Mathletics, Maths buddy Liasion with whānau. 	<p>1 student made progress toward the target and are still achieving below expectation.</p> <p>4 students' achievement was raised so they achieved at expectation, including 3 Māori Immersion students.</p>	<p>Three children left during the year. (1 male, 2 females, 1 PI, 1 M).</p> <p>Teachers recorded progress updates in relation to their target students. The following factors were noted as positively impacting on progress:</p> <ul style="list-style-type: none"> Maths PLD throughout the year as it focussed on teaching strategies and kaiako received in-class modelling and coaching Working in small groups within the class programme, either with support teachers or teacher aide/ kaiawhina The extra 2x week small group and individual tutoring delivered by Shani Leda. Initial 2024 testing has shown marked improvement. 	<p>Maths achievement in the Māori Immersion strand lifted significantly according to end of year OTJ data. Kaiako attribute much of this to the regular in-depth PLD they received throughout the year.</p> <p>Targeted PLD and targeted small group and 1-1 support make a difference to learning outcomes in Mathematics/Pāngarau.</p> <p>The allocation of part time staffing and the boards extra funding of teacher aide support contributed to these outcomes. Teachers were able to utilise support that enabled them to focus on target students more often.</p>
Planning for next year:			
<p>School wide mathematics PLD is planned. This will include a full staff PLD day during the Term 1 school holidays, delivered by Charlotte Wilkinson whose resources are a key element of Ōtari School's maths assessment and teaching. Developing deeper understanding of the refreshed curriculum will be a key feature of this PLD. EOY 2023 data shows there are 10 Māori medium and 25 English medium priority learners. They will continue to receive small group targeted support to accelerate progress.</p>			

Acronyms: PLD – Professional Learning Development, M – Māori, PI Pacific Islands, EOY – End of Year

Ōtari School

Progress of Learning Support Students 2023

Achievement aims:

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

Student Numbers:	Number of students receiving ORS funding	Number of students receiving ICS	Number of students receiving ESOL (across 4 terms)	Number of students receiving LLI (across 1 or more terms)	Number of individual students receiving RTLB support
English medium	1	1	11	1	4
Evaluative commentary	<p>ORS: The ORS student was in the Original Strand. MOE provided funding for 13 teacher aide hours and the school topped this up by 5 hours from the Operations Grant to provide a total of 18 hours. The .1 specialist teacher worked closely with the teacher aide to provide an adapted programme that allowed for full integration in the class and school programmes. The student made accelerated progress, exceeding IEP goals in some aspects. The .1 specialist teacher facilitated a successful transition process for this student going to college in 2024. The MOE Lead Teacher supported this transition process.</p> <p>ICS: One student in the Montessori Strand received ICS funding. The teacher aide implemented programmes as directed by the kaiako, with particular focus on developing literacy and numeracy skills. The student has multiple and significant learning challenges and IEP goals are set realistically in very small steps. The student made progress in relation to the goals. They also received OT support from Kimi Ora service and weekly private literacy tuition (1 hour per week in school time). They will be prioritised for ICS support in 2024.</p> <p>ESOL: MOE funded support for 11 ESOL students. Depending on the student and the classroom, teacher aides were used to provide 1-1 support or to support students within a small group. Some of this support was provided in the classroom and some in withdrawal spaces. In addition, some TA hours were also funded from SIF to provide support for students with ESOL needs but who did not qualify for MOE funding. Kaiako monitored progress and reading and writing data for these students was included within general class data. Some students made significant progress, becoming much more confident and competent with oral language in particular, but also small gains were seen in reading and writing with all students. Two students prioritised as highest need received additional TA hours funded from SIF. They both made accelerated progress as a result, achieving at least 2 years progress within one year.</p> <p>LLI: Modules were completed by kaiako, SLTs and whānau to establish learning goals for one student, which was then implemented by the teacher aide. The student made moderate progress towards achieving their goals, which were adapted throughout the year to work in conjunction with the class structured literacy programme (BSLA). MOE funding finished at the end of term 2, but the student continued to receive TA hours for terms 3 and 4, paid from SIF.</p> <p>RTLB: RTLB picked up 4 referrals during the year for individual students across both strands. Referrals were made for both learning and behaviour needs. Short term interventions were developed collaboratively between RTLB, kaiako and whānau. Specific goals were met or partly met for each student referred.</p>				

	<p>SIF support: 2 students who did not successfully discontinue from Reading Recovery received additional support. They were prioritised because there was no RTLit support available in 2023. They received 1-1 TA support 4 times per week with reading and writing. Both students have additional undiagnosed learning needs - potentially dyslexia, auditory processing delay and ADHD - so progress is measured in small steps. In addition, 3 students were prioritised in the senior Montessori class as needing additional teacher aide support for learning and behaviour challenges. Teacher aide support included some lunchtime supervision to facilitate appropriate social play.</p> <p>Learning Support: In 2023 the recruitment and retention of high caliber teacher aides and successful partnership between kaiako, support agencies and whānau have been crucial factors in ensuring students have received the support they need to engage in learning and make progress.</p>			
Māori Medium	1			Group support plus one individual referral
Evaluative Commentary	<p>ORS: This student made accelerated progress in meeting IEP goals for self-regulation and participation in the class programme. Accelerated progress was also achieved against goals for Tuhituhi and Reo a Waha. Whānau engagement was strong and the whenu team worked closely together to plan and implement IEP goals and adapted curriculum. There was the ongoing challenge of supporting this ORS student in a full Immersion environment when both the .1 Specialist teacher and the TA have minimal te reo Māori.</p> <p>RTLB: The UDL professional development with all the Immersion whenu kaiako, initiated in 2022, continued for Terms 1 and 2. Overall, the kaiako found this strand-wide support useful to develop agreed strategies for improving engagement and learning. However, changes in teaching staff presented challenges to continuity and implementation.</p> <p>Learning support challenges: Recruitment of teacher aides and specialist teachers with knowledge of te reo Māori has proved difficult and continues to be a barrier to successful implementation of learning support for ākonga in the Immersion whenu. However, the creation of 2 additional kaiawhina positions of 20 hrs and 10hrs per week from the beginning of term 4 have been very beneficial. These additional positions are funded from Māori Factor funding.</p>			

Susan West
March 12 2024

Acronyms:

- ORS – Ongoing Resourcing Scheme

SLT – Speech Language Therapist (MOE funded)

LLI – Language Learning Intervention (MOE funded)

RTLB – Resource Teacher; Learning & Behaviour Service

SIF – Support for Inclusion Funding (formerly Spec Ed grant)
- ICS – In-Class support (MOE funded)

LSF – Learning Support Fund (MOE funded)

ESOL: English for Speakers of another Language

OT – Occupational Therapist

IEP – Individual Education Plan

Otari School

KiwiSport Grant

For the year ended 31 December 2023

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

In 2023, the school received \$3,003 of funding (2022: \$3,109) to increase student participation in organised sport. This year the school did this by providing fully funded transport to swimming lessons for all junior classes in Term 4. Junior swimming is considered a school priority to encourage essential life skills for all children.

Due to increased transport costs, the funding this year was only sufficient to cover these costs. All other participation in sport costs, such as membership of local area primary sport organisation for schoolwide participation in local sport tournaments and schoolwide sport events were funded from curriculum funding.

Annual Report Statement on Giving Effect to Tiriti o Waitangi

The annual report statement below describes the actions the Board and staff undertook to work towards the following Te Tiriti o Waitangi objectives:

Ensuring plans, policies and local curriculum reflect local tikanga Māori, mātauranga Māori and te ao Māori:

During 2024 the Board consulted with local Iwi to officially have a macron placed on the school name. After this consultation in which the local iwi representative agreed this was the correct action to take, the Ministry made the change.

The school is currently reviewing the local curriculum and has identified the areas the need strengthening in relation to reflecting local tikanga, mātauranga Māori and te ao Māori.

The school is implementing the two new histories components of the Social Studies and Tikaanga a iwi curriculums. Aotearoa NZ Histories and Te Takanga o Te Wā are both being delivered. Classes have identified and shared local resources to support this. The school has created an online resource that all kaiako can access that lists these resources, including digital and hard copy resources, people who can be contacted and places to visit, all of which can support the teaching and learning of histories within the local context.

Taking all reasonable steps to make instruction available in te reo Māori and tikanga Māori:

Ōtari School has a Māori Immersion Strand of 3 classes. Instruction is in te reo Māori (level 1). The Board has ensured that each main class kaiako has the appropriate level of language mastery to deliver instruction that fulfils the 80% requirement. Continuing to upskill fluency has been prioritised and kaiako undertook further reo Māori development through the Te Aho o Te Reo Māori programme delivered by Takatī Associates Ltd.

Teachers in the English medium classes also enrolled in Te aho o Te Reo Māori or consolidated learning of te reo Māori they had undertaken the previous year through the same programme.

Achieving equitable outcomes for Māori students:

All teachers identify priority learners at the beginning of the school year. These learners are provided with as much extra support as possible through extra staffing and moderated learning programmes. Māori student progress and achievement is reported on regularly to the Board of Trustees.

OTARI SCHOOL UMBRELLA POLICIES

1. Board Roles and Responsibilities Policy

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

Representation Accountability

Leadership Employer Role

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

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

Review schedule: Triennially

2. Responsibilities of the Principal Policy

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

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

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

The responsibilities of the Principal are to:

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

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

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

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

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

Review schedule: Triennially

3. Reporting to the Board Policy

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

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

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

Review schedule: Triennially

Trustees' Code of Behaviour Policy

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

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

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

Signature:

Date:

Review schedule: Triennially

5. Trustee Remuneration and Expenses Policy

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

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

Review schedule: Triennially

6. Conflict of Interest Policy

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

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

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

Review schedule: Triennially

7. Chair's Role Description Policy

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

The Chair:

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

** Legislative Requirement*

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

8. Staff Trustee Role Description Policy

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

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

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

Review schedule: Triennially

9. Meeting Process Policy

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

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

Review schedule: Triennially

10. Meeting Procedure Policy

(an * denotes legislative requirement)

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

Board meetings;

General:

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

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

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

Time of meetings:

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

Special meetings:

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

Exclusion of the public:

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

Public participation:

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

Motions/amendments:

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

Tabling documents

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

Correspondence

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

Termination of debate:

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

Lying on the table

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

Points of order

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

Suspension of meeting procedures:

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

Agenda:

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

Minutes

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

Review schedule: Triennially

11. Board Induction Policy

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

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

12. Board Review Policy

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

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

Review schedule: Triennially

13. Committee Policy

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

Regulation 9 of the Education (School Boards) Regulations 2020

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

Board committees:

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

The following committees are currently established:

- Finance committee
- Property committee
- Personnel committee

Review schedule: Triennially

Committee Terms of Reference

13.1 Finance Committee Terms of Reference

Responsibility of the Board

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

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

Purpose of the Finance Committee

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

Delegated Authority

The finance committee is responsible to the board for:

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

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

Review schedule: Triennially

Compliance Reporting

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

Indicative Finance Committee Annual Calendar

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

Review schedule: Triennially

13.2 Property Committee Terms of Reference

Responsibility of the Board:

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

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

Purpose of the Property Committee:

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

Responsibilities of the Property Committee:

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

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

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

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

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

13.3 Personnel Committee Terms of Reference

Responsibility of the Board:

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

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

Purpose of the Personnel Committee:

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

Responsibilities of the Personnel Committee:

The Personnel Committee is responsible for:

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

The Personnel Committee meets on an as needed basis.

14. Otari School Delegations List

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

Review schedule: Annually

Equal Employment Opportunities (EEO)

Rationale

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

Purpose

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

Guidelines

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

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

Evaluation

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