

OCEANVIEW HEIGHTS SCHOOL



Navigating learning through the tides of change

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	2110
Principal:	Sandi Abel
School Address:	241 Selwyn Street, Marchwiell, Timaru 7910
School Phone:	03 687 9235
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OCEANVIEW HEIGHTS SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Oceanview Heights 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.

Phillipa Watson.

Full Name of Presiding Member

Sandi Abel.

Full Name of Principal

Phillipa G Watson

Signature of Presiding Member

Sandi Abel

Signature of Principal

21.5.24.

Date:

21.5.24.

Date:

Oceanview Heights School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Phillipa Watson	Presiding Member	Elected	Sep 2025
Sandi Abel	Principal	ex Officio	
Kerry Burton	Parent Representative	Elected	Sep 2025
Pisila Moala-Fakatou	Parent Representative	Co-opted	Sep 2025
Lisa Doudle	Parent Representative	Elected	Sep 2025
Julie White	Parent Representative	Elected	Sep 2025
Tessa Cooper	Staff Representative	Elected	Sep 2025

Oceanview Heights School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,744,883	1,497,772	1,418,380
Locally Raised Funds	3	70,186	39,710	43,922
Government Grants- Resource Teachers Learning & Behaviour	4	1,612,738	1,667,663	1,261,449
Interest		33,247	4,500	12,364
Total Revenue		3,461,054	3,209,645	2,736,115
Expenses				
Locally Raised Funds	3	18,850	9,420	14,033
Resource Teachers Learning & Behaviour	4	1,612,738	1,667,663	1,267,432
Learning Resources	5	1,022,504	880,768	777,187
Administration	6	214,205	214,480	172,381
Interest		2,210	-	1,831
Property	7	466,517	441,846	396,018
Loss on Disposal of Property, Plant and Equipment		405	-	2,458
Total Expense		3,337,429	3,214,177	2,631,340
Net Surplus / (Deficit) for the year		123,625	(4,532)	104,775
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		123,625	(4,532)	104,775

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



Oceanview Heights 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		1,074,900	1,074,900	970,125
Total comprehensive revenue and expense for the year		123,625	(4,532)	104,775
(Distributions to) Ministry of Education		(12,560)	-	-
Contribution - Te Mana Tuhono		9,589	-	-
Equity at 31 December		1,195,554	1,070,368	1,074,900
Accumulated comprehensive revenue and expense		1,195,554	1,070,368	1,074,900
Equity at 31 December		1,195,554	1,070,368	1,074,900

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.



Oceanview Heights School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	543,298	431,992	455,989
Accounts Receivable	9	192,326	233,247	233,247
GST Receivable		12,892	13,773	13,773
Prepayments		8,656	2,750	2,750
Inventories	10	56	1,563	1,563
Investments	11	301,401	301,401	301,401
Funds Receivable for Capital Works Projects	17	24,686	-	-
		1,083,315	984,726	1,008,723
Current Liabilities				
Accounts Payable	13	206,460	169,215	169,215
Revenue Received in Advance	14	116,223	49,536	117,601
Provision for Cyclical Maintenance	15	-	78,451	-
Finance Lease Liability	16	11,620	9,846	9,846
Funds held for Capital Works Projects	17	622	2,545	2,545
Funds Held on Behalf of the TSM Cluster	19	18,267	23,686	25,086
		353,192	333,279	324,293
Working Capital Surplus		730,123	651,447	684,430
Non-current Assets				
Investments	11	100,000	100,000	100,000
Property, Plant and Equipment	12	479,904	358,548	398,548
		579,904	458,548	498,548
Non-current Liabilities				
Provision for Cyclical Maintenance	15	105,686	22,050	90,501
Finance Lease Liability	16	8,787	17,577	17,577
		114,473	39,627	108,078
Net Assets		1,195,554	1,070,368	1,074,900
Equity		1,195,554	1,070,368	1,074,900

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



Oceanview Heights School

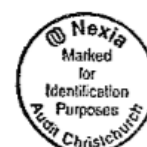
Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		931,502	709,050	502,374
Locally Raised Funds		60,714	39,710	44,032
Goods and Services Tax (net)		881	-	(3,595)
Payments to Employees		(373,427)	(333,820)	(278,500)
Payments to Suppliers		(381,219)	(442,037)	(180,807)
Interest Paid		(2,210)	-	-
Interest Received		25,507	4,500	10,643
Net cash from/(to) Operating Activities		261,748	(22,597)	94,147
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(123,494)	-	(109,990)
Net cash (to) Investing Activities		(123,494)	-	(109,990)
Cash flows from Financing Activities				
(Distributions to) Ministry of Education		(12,560)	-	-
Finance Lease Payments		(4,957)	-	(6,165)
Funds Administered on Behalf of Other Parties		(33,428)	(1,400)	5,374
Net cash (to) Financing Activities		(50,945)	(1,400)	(791)
Net increase/(decrease) in cash and cash equivalents		87,309	(23,997)	(16,634)
Cash and cash equivalents at the beginning of the year	8	455,989	455,989	472,623
Cash and cash equivalents at the end of the year	8	543,298	431,992	455,989

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.



Oceanview Heights School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Oceanview Heights 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.

1.2. 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 expenditure 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 whole 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 15.

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 12.



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 16. Future operating lease commitments are disclosed in note 24b.

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.

1.3. 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 to which they relate. 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 to which they relate. 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 recognised as 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.

1.4. Operating Lease Payments

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



1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.8. Inventories

Inventories are consumable items held for sale and comprised of 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.

1.9. Investments

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

1.10. 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	50 years
Furniture and equipment	6-10 years
Information and communication technology	3-6 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	8 years



1.11. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

1.12. 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.

1.13. Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, 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.

1.14. Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received for Resource Teacher: Learning and Behaviour 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.

1.15. 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.

1.16. Shared Funds

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



1.17. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.18. 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, and finance lease 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 the Statement of Comprehensive Revenue and Expense.

1.19. 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.

1.20. Budget Figures

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

1.21. Services received in-kind

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



2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	743,130	505,258	579,291
Teachers' Salaries Grants	673,907	667,668	585,337
Use of Land and Buildings Grants	327,846	324,846	253,752
	<u>1,744,883</u>	<u>1,497,772</u>	<u>1,418,380</u>

The School has opted in to the donations scheme for this year. Total amount received was \$21,885 (2022: \$12,750).

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	13,928	6,810	6,209
Fees for Extra Curricular Activities	1,063	400	427
Trading	6,478	4,500	4,592
Fundraising & Community Grants	2,839	3,000	2,305
Other Revenue	45,878	25,000	30,389
	<u>70,186</u>	<u>39,710</u>	<u>43,922</u>
Expenses			
Extra Curricular Activities Costs	10,539	4,920	6,564
Trading	7,645	4,500	7,161
Fundraising & Community Grant Costs	666	-	308
	<u>18,850</u>	<u>9,420</u>	<u>14,033</u>
<i>Surplus for the year Locally raised funds</i>	<u>51,336</u>	<u>30,290</u>	<u>29,889</u>

4. Funds for Resource Teachers of Learning and Behaviour Services (RTLB)

Oceanview Heights School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Teachers' Salary Grant	1,366,376	1,366,376	1,065,010
Administration Grant	44,587	43,380	42,219
Learning Support Funding	79,503	79,503	84,816
Travel Grant	95,037	94,637	92,104
Other Revenue	20,857	15,702	46,688
	<u>1,606,360</u>	<u>1,599,598</u>	<u>1,330,837</u>
Revenue received in advance	6,378	68,065	(69,388)
Revenue recognised	<u>1,612,738</u>	<u>1,667,663</u>	<u>1,261,449</u>
Expenses			
Employee Benefit - Salaries	1,448,135	1,434,376	1,065,010
Administration	38,626	51,900	75,530
Learning Support	84,852	136,387	67,521
Travel	41,125	45,000	39,630
Other Expenses	-	-	19,741
Total Expense	<u>1,612,738</u>	<u>1,667,663</u>	<u>1,267,432</u>
Surplus/ (Deficit) for the year - RTLB Service	<u>-</u>	<u>-</u>	<u>(5,983)</u>



5. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	33,316	31,100	21,753
Information and Communication Technology	2,831	1,250	1,887
Library Resources	768	500	698
Employee Benefits - Salaries	925,663	803,918	710,288
Staff Development	4,817	4,000	4,103
Depreciation	55,109	40,000	38,458
	<u>1,022,504</u>	<u>880,768</u>	<u>777,187</u>

6. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	4,918	5,500	4,777
Board Fees	5,225	4,000	3,265
Board Expenses	1,449	1,600	2,562
Communication	3,413	3,530	3,034
Consumables	8,561	5,100	5,134
Operating Lease	5,708	8,220	4,094
Other	45,720	68,030	34,729
Employee Benefits - Salaries	125,976	106,000	103,027
Insurance	8,089	7,000	6,749
Service Providers, Contractors and Consultancy	5,146	5,500	5,010
	<u>214,205</u>	<u>214,480</u>	<u>172,381</u>

7. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	1,890	3,000	2,470
Consultancy and Contract Services	697	10,000	9,188
Cyclical Maintenance Provision	15,718	10,000	15,361
Adjustment to the Provision- Other Adjustments	(533)	-	9,649
Grounds	9,601	4,000	4,847
Heat, Light and Water	26,310	25,000	23,970
Rates	3,194	2,600	2,634
Repairs and Maintenance	14,671	5,400	16,284
Use of Land and Buildings	327,846	324,846	253,752
Security	2,940	4,000	3,147
Employee Benefits - Salaries	64,183	53,000	54,716
	<u>466,517</u>	<u>441,846</u>	<u>396,018</u>

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



8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	543,298	431,992	455,989
Cash and Cash Equivalents for Statement of Cash Flows	543,298	431,992	455,989

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

Of the \$543,298 Cash and Cash Equivalents, \$622 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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 \$543,298 Cash and Cash Equivalents, \$2,972 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.

Of the \$543,298 Cash and Cash Equivalents, \$110,903 is held by the School RTLB Service. See note 4 for details of how the funding received for the service has been spent in the year.

Of the \$543,298 Cash and Cash Equivalents, \$18,267 is held by the School on behalf of the TSM cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables from the Ministry of Education	6,850	53,836	53,836
Interest Receivable	11,331	3,591	3,591
Banking Staffing Underuse	-	38,570	38,570
Teacher Salaries Grant Receivable	162,645	137,250	137,250
	192,326	233,247	233,247
Receivables from Exchange Transactions	22,831	3,591	3,591
Receivables from Non-Exchange Transactions	169,495	229,656	229,656
	192,326	233,247	233,247

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	56	1,563	1,563
	56	1,563	1,563

11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	301,401	301,401	301,401
Non-current Asset			
Long-term Bank Deposits	100,000	100,000	100,000
Total Investments	401,401	401,401	401,401



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Building Improvements	179,523	144,511	-	-	(10,491)	313,543
Furniture and Equipment	69,856	23,486	(186)	-	(13,256)	79,900
Information and Communication Technology	30,931	30,289	-	-	(14,004)	47,216
Leased Assets	23,935	3,787	-	-	(11,289)	16,433
Library Resources	10,097	560	(46)	-	(1,326)	9,285
RTLB Assets	18,270	-	-	-	(4,743)	13,527
Work in Progress	65,936	(65,936)	-	-	-	-
Balance at 31 December 2023	398,548	136,697	(232)	-	(55,109)	479,904

The net carrying value of equipment held under a finance lease is \$16,433 (2022: \$23,935)

Restrictions

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

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	424,544	(111,001)	313,543	280,034	(100,511)	179,523
Furniture and Equipment	143,014	(63,114)	79,900	120,588	(50,732)	69,856
Information and Communication Technology	100,832	(53,616)	47,216	70,543	(39,612)	30,931
Leased Assets	40,182	(23,749)	16,433	36,395	(12,460)	23,935
Library Resources	23,275	(13,990)	9,285	22,818	(12,721)	10,097
RTLB Assets	52,619	(39,092)	13,527	52,619	(34,349)	18,270
Work in Progress	-	-	-	65,936	-	65,936
Balance at 31 December	784,466	(304,562)	479,904	648,933	(250,385)	398,548

13. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	11,927	15,861	15,861
Accruals	4,418	4,777	4,777
Employee Entitlements - Salaries	174,402	139,232	139,232
Employee Entitlements - Leave Accrual	15,713	9,345	9,345
	206,460	169,215	169,215
Payables for Exchange Transactions	206,460	169,215	169,215
	206,460	169,215	169,215

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	2,972	-	-
Grants in Advance - RTLB Funds	110,903	49,216	117,281
Other Revenue in Advance	2,348	320	320
	116,223	49,536	117,601



15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	90,501	90,501	77,491
Increase to the Provision During the Year	15,718	10,000	15,361
Other Adjustments	(533)	-	9,649
Use of the Provision During the Year	-	-	(12,000)
Provision at the End of the Year	105,686	100,501	90,501
Cyclical Maintenance - Current	-	78,451	-
Cyclical Maintenance - Non current	105,686	22,050	90,501
	105,686	100,501	90,501

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

16. 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	12,941	11,811	11,811
Later than One Year and no Later than Five Years	9,165	18,976	18,976
Future Finance Charges	(1,699)	(3,364)	(3,364)
	20,407	27,423	27,423
Finance lease liability - Current	11,620	9,846	9,846
Finance lease liability - Non current	8,787	17,577	17,577
	20,407	27,423	27,423

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 8.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Signage & Landscaping - 222033	2,545	8,100	(23,205)	12,560	-
MTB Block 1-4 - Door Replacement - 232670	-	51,107	(50,485)	-	622
Block 1,10 Site- Admin, Hall & Outdoor Learning Upgrade	-	300	(24,986)	-	(24,686)
Totals	2,545	59,507	(98,676)	12,560	(24,064)

Represented by:

Funds Held on Behalf of the Ministry of Education	622
Funds Receivables from the Ministry of Education	(24,686)

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Signage & Landscaping	10,348	-	(7,803)	-	2,545
Totals	10,348	-	(7,803)	-	2,545

Represented by:

Funds Held on Behalf of the Ministry of Education	2,545
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18. Funds Held on Behalf of the RTLit Cluster

Oceanview Heights School was the lead school and holds funds on behalf of the RTLit cluster, a group of schools funded by the Ministry of Education to improve literacy. Funds have now been transferred to Grantlea Downs.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	-	-	22,231
Funds Received from Ministry of Education	-	-	3,957
Funds Spent on Behalf of the Cluster	-	-	(26,188)
Funds Held at Year End	-	-	-

19. Funds Held on Behalf of the TSM Cluster

Oceanview Heights School is the lead school and held funds on behalf of the TSM cluster.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	25,086	25,086	22,492
Funds Received from Cluster Members	7,693	6,000	8,871
Funds Spent on Behalf of the Cluster	(14,512)	(7,400)	(6,277)
Funds Held at Year End	18,267	23,686	25,086

20. 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.

21. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, RTLit Cluster Manager and RTLit Practice Leader.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	5,225	3,265
<i>Leadership Team</i>		
Remuneration	411,611	349,245
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	416,836	352,510

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

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	130 - 140
Benefits and Other Emoluments	20 - 30	20 - 30
Termination Benefits	0 - 0	0 - 0



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	6.00	1.00
110 -120	3.00	-
	<u>9.00</u>	<u>1.00</u>

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

22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, 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	-	-

23. Contingencies

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

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.

Pay Equity Settlement Wash Up amounts

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

24. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$60,605 (2022:\$6,199) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
MTB Block 1-4 - Door Replacement - 232670	61,785	50,485	11,300
Block 1,10 Site- Admin, Hall & Outdoor Learning Upgrade	74,291	24,986	49,305
Total	136,076	75,471	60,605

(b) Operating Commitments

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

(a) operating lease of a iphone;

	2023 Actual	2022 Actual
No later than One Year	\$ 443	\$ 443
Later than One Year and No Later than Five Years	259	702
	<u>702</u>	<u>1,145</u>

The total lease payments incurred during the period were \$443 (2022: \$443).



25. 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	543,298	431,992	455,989
Receivables	192,326	233,247	233,247
Investments - Term Deposits	401,401	401,401	401,401
Total Financial assets measured at amortised cost	<u>1,137,025</u>	<u>1,066,640</u>	<u>1,090,637</u>

Financial liabilities measured at amortised cost

Payables	206,460	169,215	169,215
Finance Leases	20,407	27,423	27,423
Total Financial liabilities measured at amortised Cost	<u>226,867</u>	<u>196,638</u>	<u>196,638</u>

26. Events After Balance Date

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

27. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OCEANVIEW HEIGHTS SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Oceanview Heights School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, 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 3 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 21 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Analysis of Variance Report, Good Employer Statement, Te Tiriti o Waitangi Statement, and KiwiSport Statement, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Sam Naylor

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Kiwi Sport Funding

In 2023 Oceanview Heights School received \$2078.28 funding from the MOE.

This was spent as follows:

For team subs: Netball, Touch Rugby, Basketball and Hockey. This making it more affordable for our families.

Top Team Competition participation.

Transport for Outdoor Education with Ara Institute.

Transport to and from CBAY for swimming lessons and the cost for swimming lessons for a 2-week block.

Purchase of sports gear.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>Equal Employment Opportunities</i></p> <p>As required by the Education and Training Act 2020 (s 597), Oceanview Heights School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.</p> <p>Oceanview Heights School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).</p> <p>This is to ensure that we:</p> <ul style="list-style-type: none"> • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination. <p>EEO programme</p> <p>To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Oceanview Heights School staff.</p> <p>Our EEO programme may include:</p> <ul style="list-style-type: none"> • developing a policy statement and establishing objectives • appointing an EEO representative • consulting with staff to hear any concerns • creating an employee database (with informed consent for any EEO data collected) • encouraging staff to participate in training and career development • programme monitoring through staff meetings and board reports

	<ul style="list-style-type: none"> • reviewing employment and personnel policies and processes. <p>Oceanview Heights School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.</p> <hr/> <p>The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year).</p> <hr/>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Recruitment and appointments</p> <p>The board may delegate the recruitment and appointment process to the principal and senior management, and may be represented in appointment committees. For the specific make up of appointment committees according to positions, see Appointment Committee. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<p>Oceanview Heights School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.</p> <p>We employ 2 Maori employees – Principal and Te Reo / Tikanga / Kapahaka teacher</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Multiple PD opportunities</p> <p>Staff PGC</p>
<p>How are you recognising the employment requirements of women?</p>	<p>Oceanview Heights School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori. All our current staff except Caretaker are women.</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>Oceanview Heights School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee. We maintain transparency and</p>

	fairness as important principles for any appointment, especially those involving related party transactions.
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

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

Analysis of Variance Reporting



School Name:	Oceanview Heights School	School Number:	2110
Strategic Aim:	G.1 Student Learning and Engagement: All children / tamariki will be engaged in inclusive, positive, relevant and meaningful learning experiences that meet their diverse learning needs through our balanced School Curriculum that gives priority to Literacy and Mathematics.		
Annual Goal:	Refine and deliver high quality teaching and learning programmes with emphasis on Mathematics.		
Target:	To prioritise our underachievers in Mathematics to ensure they make accelerated progress.		
Baseline Data:	2022 end-year results showed: <ul style="list-style-type: none"> • 45% (13/29) of the children stayed the same • 38% (11/29) of the children have improved by 1 year • 17% (5/29) of the children have improved by 2 years <ul style="list-style-type: none"> • Boys have improved by 71% (10/14) since end - year 2021 • Boys have stayed the same by 29% (4/14) since end - year 2021 • Girls have improved by 40% (6/15) since end - year 2021 • Girls have stayed the same by 60% 9/15) since end - year 2021 • Maori children have improved by 1-2 years by 67% (2/3) since end - year 2021 • Maori children have stayed the same by 33% (1/3) since end - year 2021 • Pacific children have improved by 38% (3/8) since end - year 2021 • Pacific children have stayed the same by 62% (5/8) since end - year 2021 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Identify prioritised underachieving children / tamariki and track through the rest of the year using standardised / in class assessments e.g. AsTTle Maths / basic facts. Have Maths lessons occurring 5 days a week for at least 1 hour a day, so that this ensures prioritised children / tamariki are engaged in Maths regularly. Cross group / stream which allow Teachers to identify needs and teach accordingly. Have Teachers prioritise underachieving children / tamariki and plan programmes to meet their needs – as evidenced in Teacher’s appraisal “Growth Cycle” documents. Explicitly teach Mathematics to the prioritised children/ tamariki, particularly around key strands, both strategies and knowledge, with a text book focus / practice in the Middle and Senior rooms. Have Teachers focus on this target during staff meetings. Have regular classroom observations of prioritised children / tamariki by the Principal. Have Teacher Aides support prioritised children / tamariki either in small groups Consolidate the Basic Facts: <ul style="list-style-type: none"> Stages 3 - 4: addition to 10 	<p>We had a 2023 target to prioritise our underachievers in Mathematics to ensure they make accelerated progress.</p> <p><u>Underachievers:</u></p> <ul style="list-style-type: none"> 33% (9/27) of the children stayed the same 56% (15/27) of the children have improved by 1 year 7% (2/27) of the children have improved by 2 years <p>It can take 2 years to get through a Numeracy Stage, when children are in the same Stage for 2 years, this is acceptable:</p> <ul style="list-style-type: none"> Boys have improved by 64% (7/11) since end - year 2022 Boys have stayed the same by 27% (3/11) since end - year 2022 Girls have improved by 63% (10/16) since end - year 2022 Girls have stayed the same by 37% (6/16) since end - year 2022 Maori child has stayed the same by 100% (1/1) since end - year 2022 Pacific children have improved by 58% (7/12) since end - year 2022 Pacific children have stayed the same by 42% (5/12) since end - year 2022 	<p><u>Underachievers:</u></p> <ul style="list-style-type: none"> 4% (1/27) of the children have gone back – seeking ORS identification This underachieving child and any new underachievers will continue to be our focus at Maths time in 2024 	<p>We will continue to, in 2024:</p> <ul style="list-style-type: none"> From the Maths Cluster Professional Development in 2023, we will continue to be part of the Maths Cluster for South Canterbury, with Robb Proffitt - White and we will implement revised Maths strategies in our classroom programmes e.g. MoveNProve / DiscussNdefend / RevisitNretain / RecallNreason / OpeNups Cross group in 4 classrooms to allow us to identify needs and teach accordingly e.g. major focus on Basic Facts across the school The Principal and Deputy Principal will undertake the TALL programme run by the MoE to assist our ESOL children’s progress Have Teacher Aides support children in small groups, in class Use a range of Maths assessments to inform learning programmes - (PD provided by the Assessment for Learning PD) Explicitly teach Maths, particularly around Subject Matter Knowledge and Pedagogical content Knowledge in Mathematics from the Curriculum Refresh – with a focus on Do / Know / Understand Finalise the review our Maths programme, in light of our Local Curriculum focus with ImpactEd and the Curriculum Refresh in Mathematics

<ul style="list-style-type: none"> • x 1, 10, 2 and 5 • Stages 4 - 5: addition to 10 • addition to 20 x 1,2,3,4,5, • Stages 6 - 7: All <ul style="list-style-type: none"> • Each prioritised child / tamariki will have their own learning goals in Mathematics, which are monitored by the child / tamariki and the Teacher. 	<ul style="list-style-type: none"> • Teacher Aides daily supported children through teaching programmes. This has lowered numbers taught in all Rooms and has enabled Teachers to have more 1 - 1 contact / learning time with their children. This has had a major impact on the improvement in Maths levels in the school for the underachievers • During 2023 the Board has employed an additional Teacher Aide for Room 2 on Fridays to ensure continuity of teaching the children of Room 2 • We have also employed a 6th Teacher in Room 1 to support early Numeracy through the Cluster Maths programme • Maths Cluster Professional Development in 2023 across the school has made a major impact in that children are starting to see themselves as mathematicians and are enjoying maths as a learning area • All classes teach Key Ideas and Elaborations through Number Strategies / Number Knowledge / Equation and Expressions / Patterns and Relationships • Cross groupings in all 4 classrooms allowed us to identify needs and teach accordingly • Choosing Maths topics that teachers find relevant to our children e.g. Time / Money / Statistics 		<p>especially in the area of planning documentation – long / short term and weekly planning, as well as undertake the Assessment for Learning (as it is finalise by the MoE)</p> <ul style="list-style-type: none"> • Identify At Risk of Underachieving children and track through standardised / moderated Maths assessments e.g. newly designed Maths assessments, Basic Facts • Identify Accelerated learners and track through standardised / moderated Maths assessments e.g. new Maths assessments, Basic Facts (PD provided by the Assessment for Learning PD) • Have Teachers target specific underachievers and plan programmes to meet needs – as evidenced in Teacher’s Growth Cycle documents • Have Staff focus on this target during staff meetings • Consolidate the Basic Facts: Level 2: addition to 10 x 1, 10, 2 and 5 Level3: addition to 10 addition to 20 x 1,2,3,4,5, Level 4: All
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How we gave effect to Te Tiriti o Waitangi:



Oceanview Heights School recognises the importance of Te reo me nga Tikanga Maori for all children / tamariki, but especially for those of Maori descent. Programmes in all learning areas included relevant and appropriate aspects of Te reo me nga Tikanga Maori and reflected the needs and skills of our tamariki. Progress was regularly and sensitively monitored and reported to relevant parties. External assistance from the local community and support agencies were used for guidance and programme ideas. The needs of tamariki who required extension in Te reo me nga Tikanga Maori was met through accessing local expertise from a fluent speaker of Maori. This was also the first year that we participated in the South Canterbury Aoraki Flava Festival and performed at the competitive level to the highest of standards and our Lead Tane won the Kaea Teina (most outstanding male lead primary) trophy. Consultation with our Maori Community was undertaken with a specific survey for our identified Maori families and will be ongoing through informal and formal hui and surveys in 2024.