

# OCEANVIEW HEIGHTS SCHOOL



Navigating learning through the tides of change

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2110

**Principal:** Sandi Abel

**School Address:** 241 Selwyn Street, Marchwiell, Timaru 7910

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# OCEANVIEW HEIGHTS SCHOOL

Annual Report - For the year ended 31 December 2022

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# Oceanview Heights School

## Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

*Phillipa Watson*

Full Name of Presiding Member

*Sandi Abel.*

Full Name of Principal

*Phillipa H Watson*

Signature of Presiding Member

*Sandi Abel.*

Signature of Principal

*17-5-23*

Date:

*17-5-23*

Date:

# Oceanview Heights School

## Members of the Board

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Phillipa Watson	Presiding Member	Elected	Sep 2025
Sandi Abel	Principal	ex Officio	
Kerry Burton	Parent Representative	Elected	Sep 2025
Lisa Hanright	Parent Representative	Elected	Sep 2025
Pisila Moala-Fakatou	Parent Representative	Co-opted	Sep 2025
Lisa Doudle	Parent Representative	Appointed Elected	Sep 2022 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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Restated Actual \$
<b>Revenue</b>				
Government Grants	2	1,418,380	1,223,271	1,185,950
Government Grants- Resource Teachers Learning & Behaviour (1)	17	1,261,449	-	1,440,408
Locally Raised Funds	3	43,922	37,375	61,954
Interest Income		12,364	2,000	4,749
		<u>2,736,115</u>	<u>1,262,646</u>	<u>2,693,061</u>
<b>Expenses</b>				
Locally Raised Funds	3	14,033	9,325	9,153
Learning Resources	4	777,187	742,350	751,024
Administration	5	172,381	223,640	109,286
Resource Teachers Learning & Behaviour (2)	17	1,267,432	-	1,446,942
Finance		1,831	-	1,999
Property	6	396,018	280,331	357,280
Loss on Disposal of Property, Plant and Equipment		2,458	-	341
		<u>2,631,340</u>	<u>1,255,646</u>	<u>2,676,025</u>
<b>Net Surplus / (Deficit) for the year</b>		104,775	7,000	17,036
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year (2)</b>		<u>104,775</u>	<u>7,000</u>	<u>17,036</u>

(1) Resource Teachers Learning & Behaviour income & expenses for the year ended 31 December 2021 have been restated. For details relating to the restatement please refer to note 26.

(2) The Net Surplus and Total Comprehensive Revenue and Expense for the year ended 31 December 2021 has been restated. For details relating to the restatement please refer to note 26.

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 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Restated Actual \$
<b>Equity at 1 January (1)</b>	970,125	970,125	947,331
Total comprehensive revenue and expense for the year (2)	104,775	7,000	17,036
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	5,758
<b>Equity at 31 December (3)</b>	1,074,900	977,125	970,125
Accumulated comprehensive revenue and expense	1,074,900	977,125	970,125
<b>Equity at 31 December</b>	1,074,900	977,125	970,125

(1) Equity for the year ended 31 December 2020 has been restated. For details relating to the restatement please refer to note 26.

(2) Total comprehensive revenue and expense for the year ended 31 December 2021 has been restated. For details relating to the restatement please refer to note 26.

(3) Equity for the year ended 31 December 2021 has been restated. For details relating to the restatement please refer to note 26.

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 2022

		2022	2022	2021
	Notes	Actual	Budget	Restated
		\$	(Unaudited)	Actual
			\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	455,989	530,681	472,623
Accounts Receivable	8	233,247	160,405	160,405
GST Receivable		13,773	10,178	10,178
Prepayments		2,750	4,032	4,032
Inventories	9	1,563	1,670	1,670
Investments	10	301,401	401,401	401,401
		<u>1,008,723</u>	<u>1,108,367</u>	<u>1,050,309</u>
<b>Current Liabilities</b>				
Accounts Payable	12	169,215	158,238	158,238
Revenue Received in Advance	13	320	210	210
Finance Lease Liability	15	9,846	7,568	7,568
Funds held for Capital Works Projects	16	2,545	10,348	10,348
Funds for Resource Teachers of Learning & Behaviour Cluster	17	117,281	60,238	84,467
Funds Held on Behalf of the RTLit Cluster	18	-	22,357	22,231
Funds Held on Behalf of the TSM Cluster	19	25,086	23,400	22,492
		<u>324,293</u>	<u>282,359</u>	<u>305,554</u>
<b>Working Capital Surplus/(Deficit)</b>		684,430	826,008	744,755
<b>Non-current Assets</b>				
Investments	10	100,000	-	-
Property, Plant and Equipment	11	398,548	248,318	312,571
		<u>498,548</u>	<u>248,318</u>	<u>312,571</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	90,501	87,491	77,491
Finance Lease Liability	15	17,577	9,710	9,710
		<u>108,078</u>	<u>97,201</u>	<u>87,201</u>
<b>Net Assets</b>		<u>1,074,900</u>	<u>977,125</u>	<u>970,125</u>
<b>Equity</b>		<u>1,074,900</u>	<u>977,125</u>	<u>970,125</u>

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		502,374	466,140	399,143
Locally Raised Funds		44,032	37,375	61,302
Goods and Services Tax (net)		(3,595)	-	(1,348)
Payments to Employees		(278,500)	(240,123)	(207,955)
Payments to Suppliers		(180,807)	(208,392)	(124,996)
Interest Received		10,643	2,000	4,423
Net cash from/(to) Operating Activities		94,147	57,000	130,569
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(109,990)	24,253	(71,298)
Proceeds from Sale of Investments		-	-	50,000
Net cash from/(to) Investing Activities		(109,990)	24,253	(21,298)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	5,758
Finance Lease Payments		(6,165)	-	(6,090)
Funds Administered on Behalf of Third Parties		5,374	(23,195)	32,522
Net cash from/(to) Financing Activities		(791)	(23,195)	32,190
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(16,634)</b>	<b>58,058</b>	<b>141,461</b>
Cash and cash equivalents at the beginning of the year	7	472,623	472,623	331,162
<b>Cash and cash equivalents at the end of the year</b>	7	<b>455,989</b>	<b>530,681</b>	<b>472,623</b>

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

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





# Oceanview Heights School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

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

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

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

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 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 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 stationery, canteen 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.

#### **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 Statement of Comprehensive Revenue and Expense 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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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 Statement of Comprehensive Revenue and Expense 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 where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

#### **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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the Resource Teachers of Learning & Behaviour programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **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.

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.

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

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 the Statement of Comprehensive Revenue and Expense.

#### **1.19. 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.



**1.20. 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.

**1.21. Budget Figures**

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

**1.22. Services received in-kind**

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



## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	579,291	443,565	415,629
Teachers' Salaries Grants	585,337	588,000	578,615
Use of Land and Buildings Grants	253,752	191,706	191,706
	<u>1,418,380</u>	<u>1,223,271</u>	<u>1,185,950</u>

The School has opted in to the donations scheme for this year. Total amount received was \$12,750 (2021: \$11,250).

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	6,209	3,200	3,775
Fees for Extra Curricular Activities	427	375	362
Trading	4,592	4,500	2,200
Fundraising & Community Grants	2,305	2,300	2,213
Other Revenue	30,389	27,000	53,404
	<u>43,922</u>	<u>37,375</u>	<u>61,954</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	6,564	4,825	6,013
Trading	7,161	4,500	3,140
Fundraising & Community Grant Costs	308	-	-
	<u>14,033</u>	<u>9,325</u>	<u>9,153</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>29,889</u>	<u>28,050</u>	<u>52,801</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	21,753	18,000	15,360
Information and Communication Technology	1,887	1,250	1,881
Library Resources	698	3,500	4,679
Employee Benefits - Salaries	710,288	679,600	694,568
Staff Development	4,103	-	4,720
Depreciation	38,458	40,000	29,816
	<u>777,187</u>	<u>742,350</u>	<u>751,024</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,777	5,500	6,768
Board Fees	3,265	4,000	3,110
Board Expenses	2,562	2,950	1,845
Communication	3,034	2,050	2,598
Consumables	5,134	3,500	4,246
Operating Lease	4,094	8,500	2,791
Other	34,729	103,267	16,047
Employee Benefits - Salaries	103,027	82,023	59,711
Insurance	6,749	7,000	6,469
Service Providers, Contractors and Consultancy	5,010	4,850	5,701
	<u>172,381</u>	<u>223,640</u>	<u>109,286</u>



## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	2,470	3,000	3,333
Consultancy and Contract Services	9,188	-	-
Cyclical Maintenance Provision	25,010	10,000	77,491
Grounds	4,847	2,200	4,762
Heat, Light and Water	23,970	20,000	28,363
Rates	2,634	3,800	2,899
Repairs and Maintenance	16,284	1,700	3,029
Use of Land and Buildings	253,752	191,706	191,706
Security	3,147	4,000	2,618
Employee Benefits - Salaries	54,716	43,925	43,079
	<u>396,018</u>	<u>280,331</u>	<u>357,280</u>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	455,989	530,681	472,623
Cash and Cash Equivalents for Statement of Cash Flows	<u>455,989</u>	<u>530,681</u>	<u>472,623</u>

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

Of the \$455,989 Cash and Cash Equivalents, \$117,281 is held by the School on behalf of the RTLB cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

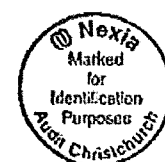
Of the \$455,989 Cash and Cash Equivalents, \$25,086 is held by the School on behalf of the TSM cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables from the Ministry of Education	53,836	-	-
Interest Receivable	3,591	1,870	1,870
Banking Staffing Underuse	38,570	22,575	22,575
Teacher Salaries Grant Receivable	137,250	135,960	135,960
	<u>233,247</u>	<u>160,405</u>	<u>160,405</u>
Receivables from Exchange Transactions	3,591	1,870	1,870
Receivables from Non-Exchange Transactions	229,656	158,535	158,535
	<u>233,247</u>	<u>160,405</u>	<u>160,405</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	1,563	1,670	1,670
	<u>1,563</u>	<u>1,670</u>	<u>1,670</u>





## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	301,401	401,401	401,401
Non-current Asset			
Long-term Bank Deposits	100,000	-	-
<b>Total Investments</b>	<b>401,401</b>	<b>401,401</b>	<b>401,401</b>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Building Improvements	185,244	-	-	-	(5,721)	179,523
Furniture and Equipment	63,114	17,211	-	-	(10,469)	69,856
Information and Communication Technology	14,538	23,831	-	-	(7,438)	30,931
Leased Assets	17,004	20,320	-	-	(13,389)	23,935
Library Resources	8,418	5,579	(2,458)	-	(1,442)	10,097
RTLB Assets	24,253	-	-	-	(5,983)	18,270
Work in Progress	-	65,936	-	-	-	65,936
<b>Balance at 31 December 2022</b>	<b>312,571</b>	<b>132,877</b>	<b>(2,458)</b>	<b>-</b>	<b>(44,442)</b>	<b>398,548</b>

The net carrying value of equipment held under a finance lease is \$23,935 (2021: \$17,004)

### 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.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	280,034	(100,511)	179,523	280,034	(94,790)	185,244
Furniture and Equipment	120,588	(50,732)	69,856	103,378	(40,264)	63,114
Information and Communication Technology	70,543	(39,612)	30,931	46,712	(32,174)	14,538
Leased Assets	36,395	(12,460)	23,935	35,662	(18,658)	17,004
Library Resources	22,818	(12,721)	10,097	24,349	(15,931)	8,418
RTLB Assets	52,619	(34,349)	18,270	52,619	(28,366)	24,253
Work in Progress	65,936	-	65,936	-	-	-
<b>Balance at 31 December</b>	<b>648,933</b>	<b>(250,385)</b>	<b>398,548</b>	<b>542,754</b>	<b>(230,183)</b>	<b>312,571</b>

## 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	15,861	4,061	4,061
Accruals	4,777	12,405	12,405
Employee Entitlements - Salaries	139,232	137,464	137,464
Employee Entitlements - Leave Accrual	9,345	4,308	4,308
	<b>169,215</b>	<b>158,238</b>	<b>158,238</b>
Payables for Exchange Transactions	169,215	158,238	158,238
	<b>169,215</b>	<b>158,238</b>	<b>158,238</b>

The carrying value of payables approximates their fair value.



### 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	320	210	210
	<u>320</u>	<u>210</u>	<u>210</u>

### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	77,491	77,491	-
Increase to the Provision During the Year	15,361	10,000	77,491
Other Adjustments	9,649	-	-
Use of the Provision During the Year	(12,000)	-	-
Provision at the End of the Year	<u>90,501</u>	<u>87,491</u>	<u>77,491</u>
Cyclical Maintenance - Non current	90,501	87,491	77,491
	<u>90,501</u>	<u>87,491</u>	<u>77,491</u>

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.

### 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	11,811	8,698	8,698
Later than One Year and no Later than Five Years	18,976	10,860	10,860
Future Finance Charges	(3,364)	(2,280)	(2,280)
	<u>27,423</u>	<u>17,278</u>	<u>17,278</u>
Represented by:			
Finance lease liability - Current	9,846	7,568	7,568
Finance lease liability - Non current	17,577	9,710	9,710
	<u>27,423</u>	<u>17,278</u>	<u>17,278</u>

### 16. Funds Held for Capital Works Projects

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

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

#### Represented by:

Funds Held on Behalf of the Ministry of Education 2,545

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Heating Replacement	-	42,498	(42,498)	-	-
SIP Signage & Landscaping	-	55,812	(45,464)	-	10,348
Painting, Flooring, Locks, Squabs	-	72,818	(72,818)	-	-
Totals	<u>-</u>	<u>171,128</u>	<u>(160,780)</u>	<u>-</u>	<u>10,348</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education 10,348



### 17. 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.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Restated Actual \$
<i>Revenue</i>			
Teachers' Salary Grant	1,065,010	-	1,228,971
Administration Grant	42,219	40,899	40,899
Learning Support Funding	84,816	83,153	83,153
Travel Grant	92,104	92,104	92,114
Other Revenue	46,688	-	10,813
Income received not spent	(32,814)	(10,277)	(15,542)
	<u>1,298,023</u>	<u>205,879</u>	<u>1,440,408</u>
<i>Expenses</i>			
Employee Benefit - Salaries	1,065,010	-	1,228,971
Administration	75,530	64,569	57,010
Learning Support	67,521	88,215	87,537
Travel	39,630	50,398	52,922
Depreciation RTLb	5,983	-	6,534
Other Expenses	13,757	12,950	13,968
	<u>1,267,431</u>	<u>216,132</u>	<u>1,446,942</u>
Opening Funds Held in Advance	84,467	70,491	70,491
Annual income	1,261,448	205,879	1,440,408
Annual Expenses	(1,267,431)	(216,132)	(1,446,942)
Purchase of Assets	-	-	(1,566)
Depreciation - non cash adjustment	5,983	-	6,534
Income received not spent	32,814	-	15,542
Funds Held at Year End	<u>117,281</u>	<u>60,238</u>	<u>84,467</u>

### 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.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	22,231	22,231	14,857
Funds Received from Ministry of Education	3,957	15,900	15,929
Funds Spent on Behalf of the Cluster	(26,188)	(15,774)	(8,555)
Funds Held at Year End	<u>-</u>	<u>22,357</u>	<u>22,231</u>

### 19. Funds Held on Behalf of the TSM Cluster

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	22,492	22,492	21,668
Funds Received from Cluster Members	8,871	6,000	6,359
Funds Spent on Behalf of the Cluster	(6,277)	(5,092)	(5,535)
Funds Held at Year End	<u>25,086</u>	<u>23,400</u>	<u>22,492</u>



## 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, RTL B Cluster Manager and RTL B Practice Leader.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,265	3,110
<i>Leadership Team</i>		
Remuneration	349,245	304,057
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	352,510	307,167

There are seven members of the Board excluding the Principal. The Board had held seven full meetings of the Board in the year. The Board also has 1 Finance and 1 Property member that meet monthly and quarterly respectively. 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	150 - 160
Benefits and Other Emoluments	20 - 30	10 - 20
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	2022 FTE Number	2021 FTE Number
100 - 110	1.00	1.00
	1.00	1.00

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:

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



### 23. Contingencies

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

#### Holidays Act Compliance – schools payroll

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

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

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

#### Additional funding wash up payment

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

### 24. Commitments

#### (a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) \$59,466 contract for Signage and Landscaping to be completed in 2023, which will be fully funded by the Ministry of Education through SIP funding. \$55,812 has been received of which \$53,267 has been spent on the project to date.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$10,348)

#### (b) Operating Commitments

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

(a) operating lease of a iphone;

	2022 Actual \$	2021 Actual \$
No later than One Year	443	-
Later than One Year and No Later than Five Years	702	-
	1,145	-

The total lease payments incurred during the period were \$443 (2021: \$nil).

### 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	455,989	530,681	472,623
Receivables	233,247	160,405	160,405
Investments - Term Deposits	401,401	401,401	401,401
Total Financial assets measured at amortised cost	1,090,637	1,092,487	1,034,429

#### Financial liabilities measured at amortised cost

Payables	169,215	158,238	158,238
Finance Leases	27,423	17,278	17,278
Total Financial liabilities measured at amortised Cost	196,638	175,516	175,516



## 26. Prior Period Restatement

All material prior period errors are corrected retrospectively in the first set of financial statements authorised for issue after their discovery, by restating the comparative prior period amounts or, if the error occurred before the earliest period presented, by restating the opening balances of assets, liabilities and equity.

A restatement has been made to the 31 December 2021 financial information and 2020 opening balances in relation to the Resource Teacher of Learning Behaviour Cluster (RTLBC). Cluster Income & expenditure in relation to the RTLBC was excluded from the school's Statement of Comprehensive Revenue & Expense, and assets were previously recorded as a cluster expense, rather than being included as school assets. The adjustments are set out below:

	Original Balance \$	Adjustment \$	Restated Balance \$
<b>Impact on Statement of Financial Position as at 31 December 2021</b>			
Equity at 1 January	916,544	30,787	947,331
Property Plant & Equipment - RTLBC	288,318	24,253	312,571
Equity at 31 December	945,872	24,253	970,125
<b>Impact on Statement of Comprehensive Revenue and Expenses for the year ended 31 December 2021</b>			
Government Grants- Resource Teachers Learning & Behaviour	-	1,440,408	1,440,408
Resource Teachers Learning & Behaviour	-	(1,446,942)	(1,446,942)
Net Surplus and Total Comprehensive Revenue and Expense	23,570	(6,534)	17,036

## 27. Events After Balance Date

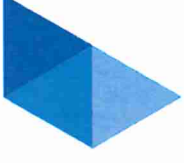
There were no significant events after the balance date that impact these financial statements.

## 28. Comparatives

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



# Analysis of Variance Reporting



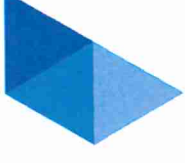
School Name:	Oceanview Heights School	School Number: 2110
Strategic Aim:	<p>G.1 Student Learning and Engagement: All children / tamariki will be engaged in inclusive, positive, relevant and meaningful learning experiences that meet their diverse learning needs through our balanced School Curriculum that gives priority to Literacy and Mathematics.</p>	
Annual Goal:	<p>Refine and deliver high quality teaching and learning programmes with emphasis on Literacy.</p>	
Target:	<p>To prioritise our underachievers in Writing to ensure they make accelerated progress.</p>	
Baseline Data:	<p>2021 end-year results showed:</p> <ul style="list-style-type: none"> <li>• <b>72%</b> (13/18) of the children has improved by 1 year.</li> <li>• <b>22%</b> (4/18) of the children has stayed the same.</li> <li>• Boys have improved by 69% (9/13) since end - year 2020</li> <li>• Girls have improved by 80% (4/5) since end - year 2020</li> <li>• Maori children have improved by 0% (0/2) since end - year 2020</li> <li>• Pacific children have improved by 100% (4/4) since end - year 2020</li> </ul>	

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Identify prioritised underachieving children / tamariki and track through the rest of the year using the Literacy Progressions through standardised / moderated writing assessments e.g. asTTle Writing.</li> <li>Have Explicit Writing lessons occurring 4 days a week for a minimum of 1 hour a day, so that this ensures prioritised children / tamariki are writing regularly.</li> <li>Cross group / stream which allow Teachers to identify needs and teach accordingly.</li> <li>Have Teachers prioritise underachieving children / tamariki and plan programmes to meet their needs – as evidenced in Teacher’s appraisal “Growth Cycle” documents.</li> <li>Use teaching structures in all classrooms to improve prioritised children’s / tamariki writing deep and surface across the curriculum – breaking it down – refer to Stephen Graham’s Explicit Writing programme.</li> <li>Have Teachers focus on this target during staff meetings.</li> <li>Have regular classroom observations of prioritised children / tamariki by the Principal.</li> <li>Have Teacher Aides support prioritised children / tamariki in small groups.</li> <li>Hold Moderation meetings throughout the year to clarify levels of prioritised children / tamariki are being consistently assessed and taught throughout the school.</li> </ul>	<p>We had a 2022 target to prioritise our underachievers in Writing to ensure they make accelerated progress.</p> <ul style="list-style-type: none"> <li>77% (10/13) of the children has stayed the same</li> <li>23% (3/13) of the children have improved by 1 year</li> </ul> <p>It can take 2 years to get through a Curriculum Level, when children are in the same Level for 2 years, this is acceptable:</p> <ul style="list-style-type: none"> <li>Boys have improved by 1 year by 22% (2/9) since end - year 2021</li> <li>Girls have improved by 1 year by 25% (1/4) since end - year 2021</li> <li>Boys have stayed the same by 78% (7/9) since end - year 2021</li> </ul>	<ul style="list-style-type: none"> <li>We are aware that some children have stayed the same but a reminder that children can stay at the same curriculum level for 2 years and that these children who are still underachieving may be like this due to being In Class Support / Special Needs children, Attendance reasons and being an At Risk children. However, within the Curriculum Level the children are getting the breadth of learning / genre and topics</li> <li>These underachieving children will continue to be our focus at Writing time in 2023</li> <li>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 Writing levels in the school for the underachievers</li> <li>During 2022 the Board has employed an additional Teacher Aide for Room 1 on Fridays to ensure continuity of teaching the children of Room 1</li> <li>Cross Groupings across all 3 classrooms enabled teachers to have more 1 – 1 contact with the individual writer</li> <li>Experiential / high interest Writing was a focus across the school</li> <li>Senior writing focused on a wide range of genre e.g. reports / exposition</li> <li>We have a variety of differentiated Writing programmes in each class that</li> </ul>	<p>We will continue to, in 2023:</p> <ul style="list-style-type: none"> <li>Use teaching structures in the middle and senior classrooms to improve children’s Writing deep and surface across the curriculum – breaking it down – e.g. Stephen Graham’s Explicit Writing / Sheena Cameron programmes</li> <li>Have Structured Literacy taught daily in Junior room through the BSL (Better Start Literacy) programme</li> <li>Have explicit Writing lessons occurring 4 days a week for at least 40 minutes a day, so that this ensures children are Writing regularly</li> <li>Cross grouping to allow us to identify needs and teach accordingly</li> <li>Identify At Risk of not Achieving / Underachieving children and track through standardised / moderated Writing assessments e.g. asTTle Writing</li> <li>Have Teacher Aides support children in small groups in class</li> <li>Hold Moderation meetings throughout the year to clarify levels of children are being consistently assessed and taught throughout the school</li> <li>Use modelled Writing, with Teachers modelling and using other writer’s models, to set high</li> </ul>



<ul style="list-style-type: none"> <li>• Have Phonics taught daily in Junior room and Grammar skills in the Middle and Senior rooms.</li> <li>• Use modelled Writing, with Teachers modelling and using other writer's models, so as to set high expectations for the prioritised children's / tamariki's writing.</li> <li>• Focus on self - editing and being able to read what they have written.</li> <li>• Each prioritised child / tamariki will have their own learning goals in Writing, which are monitored by the child / tamariki and the Teacher.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Girls have stayed the same by 75% (3/4) since end - year 2021</b></li> <li>• <b>Maori children have improved by 1 year by 100% (2/2) since end - year 2021</b></li> <li>• <b>No Pacific children are underachieving</b></li> </ul>	<ul style="list-style-type: none"> <li>• identify and meet the specific writing needs of our children</li> <li>• Elements of Stephen Graham's explicit scaffolded Writing programme was in evidence in some of the classes</li> <li>• BSL programme was used as a Structured Literacy programme in the junior room</li> <li>• All children had specific Writing Goals that have come from Writing assessments</li> <li>• High expectations with both surface and deep features of Writing were a focus</li> </ul>	<ul style="list-style-type: none"> <li>• expectations for the children's Writing</li> <li>• Focus on self - editing and being able to read what they have written</li> <li>• Have each child have their own learning goals in Writing, that are monitored by the child and the teacher</li> <li>• Have Teachers target specific underachievers and plan programmes to meet needs</li> </ul>
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# Analysis of Variance Reporting

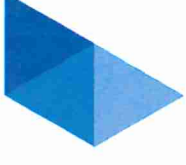


School Name:	Oceanview Heights School	School Number: 2110
Strategic Aim:	<p><b>G.1 Student Learning and Engagement:</b> All children / tamariki will be engaged in inclusive, positive, relevant and meaningful learning experiences that meet their diverse learning needs through our balanced School Curriculum that gives priority to Literacy and Mathematics.</p> <p><b>Annual Goal:</b> Refine and deliver high quality teaching and learning programmes with emphasis on Mathematics.</p> <p><b>Target:</b> To prioritise our underachievers in Mathematics to ensure they make accelerated progress.</p>	
Baseline Data:	<ul style="list-style-type: none"> <li>● 38% (15/39) of the children stayed the same.</li> <li>● 49% (19/39) of the children have improved by 1 year.</li> <li>● 13% (5/39) of the children have improved by 2 years.</li> </ul> <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"> <li>● Boys have improved by 45% (9/20) since end - year 2020</li> <li>● Girls have improved by 79% (15/19) since end - year 2020</li> <li>● Maori children have improved by 43% (3/7) since end - year 2020</li> <li>● Pacific children have improved by 94% (14/15) since end - year 2020</li> </ul>	

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Identify prioritised underachieving children / tamariki and track through the rest of the year using standardised / in class assessments e.g. AsTTle Maths / basic facts.</li> <li>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.</li> <li>Cross group / stream which allow Teachers to identify needs and teach accordingly.</li> <li>Have Teachers prioritise underachieving children / tamariki and plan programmes to meet their needs – as evidenced in Teacher’s appraisal “Growth Cycle” documents.</li> <li>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.</li> <li>Have Teachers focus on this target during staff meetings.</li> <li>Have regular classroom observations of prioritised children / tamariki by the Principal.</li> <li>Have Teacher Aides support prioritised children / tamariki either in small groups</li> <li>Consolidate the Basic Facts: <ul style="list-style-type: none"> <li>Stages 3 - 4: addition to 10</li> <li>x 1, 10, 2 and 5</li> </ul> </li> </ul>	<p>We had a 2022 target to prioritise our underachievers in Mathematics to ensure they make accelerated progress.</p> <ul style="list-style-type: none"> <li>45% (13/29) of the children stayed the same</li> <li>38% (11/29) of the children have improved by 1 year</li> <li>17% (5/29) of the children have improved by 2 years</li> </ul> <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"> <li>Boys have improved by 71% (10/14) since end - year 2021</li> <li>Boys have stayed the same by 29% (4/14) since end - year 2021</li> <li>Girls have improved by 40% (6/15) since end - year 2021</li> <li>Girls have stayed the same by 60% (9/15) since end - year 2021</li> <li>Maori children have improved by 1-2 years by 67% (2/3) since end - year 2021</li> <li>Maori children have stayed the same by 33% (1/3) since end - year 2021</li> </ul>	<ul style="list-style-type: none"> <li>We are aware that some children have not improved and that these children are underachieving due to several reasons including in Class Support / ESOL / Special Needs / Attendance and being At Risk children.</li> <li>All of these existing underachieving children will continue to be our focused children at Maths time.</li> <li>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</li> <li>During 2022 the Board has employed an additional Teacher Aide for Room 1 on Fridays to ensure continuity of teaching the children of Room 1</li> <li>Just in Time Maths Professional Development in 2022 in 2 classes has made a major impact in that children are starting to see themselves as mathematicians and are</li> </ul>	<p>We will continue to, in 2023:</p> <ul style="list-style-type: none"> <li>From the Just in Time Maths Professional Development in 2022, we are joining a newly formed 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</li> <li>Cross group to allow us to identify needs and teach accordingly e.g. major focus on Basic Facts across the school</li> <li>Have Teacher Aides support children in small groups, in class</li> <li>Use a range of Maths assessments to inform learning programmes</li> <li>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</li> <li>Review our Maths programme, in light of our Local Curriculum focus with Impacted and the Curriculum Refresh in Mathematics</li> <li>Identify At Risk of Underachieving children and track through standardised / moderated Maths assessments e.g. newly designed Maths assessments, Basic Facts</li> </ul>

<ul style="list-style-type: none"> <li>• Stages 4 - 5: addition to 10</li> <li>• addition to 20 x 1,2,3,4,5,</li> <li>• Stages 6 - 7: All</li> <li>• Each prioritised child / tamariki will have their own learning goals in Mathematics, which are monitored by the child / tamariki and the Teacher.</li> </ul>	<ul style="list-style-type: none"> <li>• Pacific children have improved by 38% (3/8) since end - year 2021</li> <li>• Pacific children have stayed the same by 62% (5/8) since end - year 2021</li> </ul>	<p>enjoying maths as a learning area</p> <ul style="list-style-type: none"> <li>• All classes teach Key Ideas and Elaborations through Number Strategies / Number Knowledge / Equation and Expressions / Patterns and Relationships</li> <li>• Cross groupings allowed us to identify needs and teach accordingly</li> <li>• Choosing Maths topics that teachers find relevant to our children e.g. Time / Money / Statistics</li> </ul>	<ul style="list-style-type: none"> <li>• Identify Accelerated learners and track through standardised / moderated Maths assessments e.g. new Maths assessments, Basic Facts</li> <li>• Have Teachers target specific underachievers and plan programmes to meet needs – as evidenced in Teacher’s Growth Cycle documents</li> <li>• Have Staff focus on this target during staff meetings</li> <li>• 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</li> </ul>
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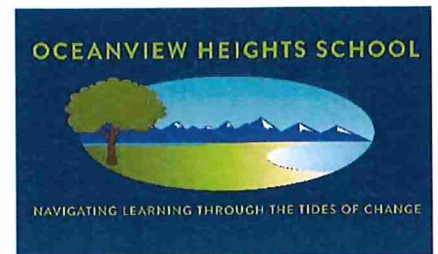
# Analysis of Variance Reporting



School Name:	Oceanview Heights School	School Number: 2110
Strategic Aim:	<p><b>G.1 Student Learning and Engagement:</b> 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.</p> <p><b>Annual Goal:</b> Refine and deliver high quality teaching and learning programmes with emphasis on Literacy.</p> <p><b>Target:</b> To prioritise our underachievers in Reading to ensure they make accelerated progress.</p> <p><b>Baseline Data:</b> 2021 end-year results showed:</p> <ul style="list-style-type: none"> <li>62% (23/37) of the children have made progress and improved by 4 months to 2 ½ years.</li> <li>Boys have improved by 70% (14/20) since end - year 2020</li> <li>Girls have improved by 53% (9/17) since end - year 2020</li> <li>Maori children have improved by 67% (4/6) since end - year 2020</li> <li>Pacific children have improved by 54% (7/13) since end - year 2020</li> </ul>	

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>Identification and Tracking</b></p> <ul style="list-style-type: none"> <li>Children performing below their expected curriculum level for reading will be identified and tracked by their teachers.</li> <li>Identified children will receive support and be tracked through: <ul style="list-style-type: none"> <li>Targeted learning support where appropriate</li> <li>Sharp Reading / BSL / Reading Recovery / ELS - identified children will participate in these targeted Reading programmes which aims to increase a child's abilities in comprehension, fluency, vocabulary, spelling and attitudes toward Reading.</li> </ul> </li> </ul> <p><b>Actions</b></p> <ul style="list-style-type: none"> <li>Differentiation within the classroom programme, e.g., learning styles and authentic contexts.</li> <li>Whole school / kura meetings – sharing of best practice. Identifying strategies that are or are not working for individuals. Discuss at staff meetings and make changes/modify practice. Record information and monitor within own teacher's planning and assessments.</li> <li>Teachers will ensure these children receive instructional Reading 4x per week.</li> <li>Children will be cross grouped according to ability across a range of classes.</li> <li>Teacher Aides providing support for Underachieving children.</li> <li>Teachers and Teacher Aides will have specific</li> </ul>	<p>We had a 2022 target to prioritise our underachievers in Reading to ensure they make accelerated progress.</p> <ul style="list-style-type: none"> <li>32% (12/37) of the children have improved by 1 year</li> <li>24% (9/37) of the children have improved by 1 ½ years</li> <li>11% (4/37) of the children have improved by 2 years</li> <li>= 67% (25/37) made accelerated progress</li> <li>Boys have improved by 78% (14/18) since end - year 2021</li> <li>Girls have improved by 95% (18/19) since end - year 2021</li> <li>Maori children have improved by 100% (3/3) since end - year 2021</li> <li>Pacific children have improved by 100% (11/11) since end - year 2021</li> </ul>	<ul style="list-style-type: none"> <li>19% (7/37) of the children have improved by ½ year</li> <li>14% (5/37) of the children have stayed the same</li> <li>Boys have stayed the same by 22% (4/18) since end - year 2021</li> <li>Girls have stayed the same by 5% (1/19) since end - year 2021</li> </ul> <p>We are aware that some children have stayed at the same reading level and that these children are underachieving due to several reasons including In Class Support / ESOL / Special Needs / Attendance and being At Risk children</p> <p>All of these existing underachieving children will continue to be our focused children at Reading time</p> <p>Teacher Aides daily supported children through teaching programmes. This has lowered numbers taught in all Rooms and has</p>	<p>We will continue to, in 2023:</p> <ul style="list-style-type: none"> <li>Identify existing and new to the school At Risk of not Achieving / Underachieving children and track them using the BSL assessments / PM Benchmarks / Running Records / PROBE / CLOZE</li> <li>Identify Accelerated learners and track them using the BSLA Assessments / PM Benchmarks / Running Records / PROBE / CLOZE</li> <li>Have Teachers target specific underachievers and plan programmes to meet needs</li> <li>The BSLA programme will be used as a Structured Literacy programme in the 2 junior rooms with a future focus for the middle and senior rooms</li> <li>Have additional Teacher support for At Risk of Not Achieving / Not Achieving children by supporting the BSLA programme for the Rooms 1 and 2 Teachers</li> <li>The Sharp Reading process is being used in the Guided Reading programmes in the middle and senior rooms</li> <li>Have Teachers focus on the Balanced Reader - Decoding – Encoding - Fluency and</li> </ul>

<p>Underachievers and plan programmes (Teachers) and implement programmes to meet their needs, as evidenced in the Teacher's and Teacher Aide's Growth Cycle documents.</p> <ul style="list-style-type: none"> <li>• Systems in place to motivate and encourage Reading mileage.</li> <li>• Purchasing reading materials that motivate underachieving learners.</li> <li>• Setting clear smart goals with target children and reviewing regularly; ensuring children understand their Reading goals.</li> </ul> <p><b>Assessment</b></p> <ul style="list-style-type: none"> <li>• Ongoing monitoring of reading performance of target group: Principal and Teachers <ul style="list-style-type: none"> <li>o Moderation of data and overall teacher judgements will be completed across classes and curriculum levels.</li> </ul> </li> </ul> <p><b>Home and School Partnership – Whānau Engagement</b></p> <ul style="list-style-type: none"> <li>• Clear communication with whānau to clarify the importance of support from home.</li> <li>• Staff will facilitate a whānau session to strengthen home-school learning partnership in Reading – when Covid protocols allows.</li> </ul>	<p>enabled Teachers to have more 1 - 1 contact / learning time with their children. This has had a major impact on the improvement in Reading levels in the school for the underachievers</p> <ul style="list-style-type: none"> <li>• During 2022 the Board has employed an additional Teacher Aide for Room 1 on Fridays to ensure continuity of teaching the children of Room 1</li> <li>• Cross Groupings across all 3 classrooms enabled teachers to focus on smaller groups</li> <li>• We have undertaken the Better Start Literacy programme in the junior part of the school and this is having a gradual impact on our junior underachievers</li> <li>• Sharp Reading, Sustained Silent Reading and Shared Books are supportive processes in all classes</li> </ul>	<p>Phrasing - Comprehension skills – Oral Language</p> <ul style="list-style-type: none"> <li>• Have explicit Reading lessons occurring 4 days a week for at least 1 hour a day, so that this ensures children are reading regularly, except in the senior room due to TTeC</li> <li>• Encourage weekly recreational reading through using our library</li> <li>• Have Teacher Aides support children in small groups in class</li> <li>• Have Staff focus on this target during staff meetings</li> <li>• All children have Next Steps for their learning, from assessments that have been undertaken by Teachers</li> <li>• Middle and Senior classes Teachers will have higher order thinking and comprehension support activities to enhance reading skills that follow on from the Sharp Reading lessons</li> <li>• RTLIT will be used when required</li> </ul>
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**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.**

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

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<i>School Docs Policies and Procedures. Kahui Ako Wellbeing Focus.</i>
What is in your equal employment opportunities programme?	<i>The school respects people from different backgrounds and beliefs and attitudes, this is adhered to when making employment decisions.</i>
How have you been fulfilling this programme?	<i>By following all our policies and procedures.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>As per our policies and procedures.</i>
How are you recognising, <ul style="list-style-type: none"> <li>– The aims and aspirations of Maori,</li> <li>– The employment requirements of Maori, and</li> <li>– Greater involvement of Maori in the Education service?</li> </ul>	<i>As principal of the school, I identify as Maori, so I ensure we adhere to Te Tiriti o Waitangi as well as policies and procedures in this area and this is also seen in our Strategic and Annual Plan.</i>
How have you enhanced the abilities of individual employees?	<i>Through Professional Development and Leadership opportunities provided through Ministry of Education units.</i>
How are you recognising the employment requirements of women?	<i>All our staff are currently women except for our Caretaker.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>A person with a disability is more than welcome to apply for a position in our school and we would adhere to our policies and procedures.</i>



Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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

**Kiwi Sport Funding:**

In 2022 Oceanview Heights School received \$1197.91 funding from the MOE.

This was spent as follows:

For out of school teams subs for: Netball, Touch Rugby. 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.

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

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 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 20, that comprise statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 17 May 2023. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

**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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on KiwiSport, Analysis of Variance and Good Employer Disclosure but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



### **Sam Naylor**

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