

OWHATA PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1881

Principal: Bob Stiles

School Address: Brent Road, Rotorua

School Postal Address: Brent Road, Owhata, Rotorua 3010

School Phone: 07 345 6051

School Email: sue.walls@owhata.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Tony Scott	Chair Person	Elected		May 2022
Bob Stiles	Principal ex Officio			
Aubrey Rikihana	Parent Rep	Elected		May 2019
Marie Hodge	Parent Rep	Elected		May 2022
Mary Nicholas	Parent Rep	Elected		May 2022
Jamie Rankin	Parent Rep	Elected		May 2022
Larissa Ashby	Parent Rep	Elected		May 2022
Tania Ngamoki	Parent Rep	Elected		May 2022
Ralph King-Mosen	Hapu Rep			May 2019
Hinemoa Ngatai	Hapu Rep			May 2022
Kumiko Hammersley	Staff Rep	Elected		May 2019
Robyn Hurliman	Staff Rep	Elected		May 2022

Accountant / Service Provider: Education Services Ltd

OWHATA PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2019

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Owhata Primary School

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees 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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

TONY SCOTT

Full Name of Board Chairperson



Signature of Board Chairperson

7 May 2020

Date:

BOB STILES

Full Name of Principal



Signature of Principal

7 May 2020

Date:

Owhata Primary School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,154,839	2,077,192	2,120,588
Locally Raised Funds	3	131,284	95,900	77,799
Interest income		228	300	380
Gain on Sale of Property, Plant and Equipment		4,000	-	-
		<hr/>	<hr/>	<hr/>
		2,290,351	2,173,392	2,198,767
Expenses				
Locally Raised Funds	3	49,860	28,200	45,445
Learning Resources	4	1,499,388	1,442,912	1,611,473
Administration	5	115,341	127,858	112,148
Finance		947	-	3,603
Property	6	507,719	476,972	460,983
Depreciation	7	59,244	59,616	59,429
Loss on Disposal of Property, Plant and Equipment		-	-	4,882
		<hr/>	<hr/>	<hr/>
		2,232,499	2,135,558	2,297,963
Net Surplus / (Deficit) for the year		57,852	37,834	(99,196)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		57,852	37,834	(99,196)

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

Owhata Primary School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		106,073	144,693	201,058
Total comprehensive revenue and expense for the year		57,852	37,834	(99,196)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	4,211
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	24	163,925	182,527	106,073
Retained Earnings		163,925	182,527	106,073
Equity at 31 December		163,925	182,527	106,073

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.

Owhata Primary School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	18,567	77,021	(5,500)
Accounts Receivable	9	94,503	80,912	83,236
GST Receivable		9,023	23,936	9,590
Prepayments		3,149	2,528	2,537
Inventories	10	-	1,392	2,025
		<hr/>	<hr/>	<hr/>
		125,242	185,789	91,888
Current Liabilities				
Accounts Payable	12	138,547	147,615	132,771
Borrowings - Due in one year	13	9,130	9,130	9,130
Revenue Received in Advance	14	13,950	922	957
Provision for Cyclical Maintenance		-	-	-
Painting Contract Liability - Current Portion	16	20,193	20,193	20,193
Finance Lease Liability - Current Portion	17	7,285	7,220	20,269
Funds held for Capital Works Projects	18	-	-	39,862
		<hr/>	<hr/>	<hr/>
		189,105	185,080	223,182
Working Capital Surplus/(Deficit)		(63,863)	709	(131,294)
Non-current Assets				
Property, Plant and Equipment	11	293,745	261,596	317,478
		<hr/>	<hr/>	<hr/>
		293,745	261,596	317,478
Non-current Liabilities				
Borrowings - Due beyond one year	13	18,260	36,520	27,390
Provision for Cyclical Maintenance	15	27,606	27,608	18,404
Painting Contract Liability	16	15,650	15,650	27,644
Finance Lease Liability	17	4,441	-	6,673
		<hr/>	<hr/>	<hr/>
		65,957	79,778	80,111
Net Assets		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		163,925	182,527	106,073
Equity		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		163,925	182,527	106,073

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

Owhata Primary School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		525,638	542,894	536,320
Locally Raised Funds		144,277	87,100	77,834
Goods and Services Tax (net)		567	-	14,346
Payments to Employees		(299,504)	(251,397)	(416,015)
Payments to Suppliers		(253,495)	(258,497)	(243,364)
Interest Paid		(947)	-	(3,603)
Interest Received		241	300	367
Net cash from Operating Activities		<u>116,777</u>	<u>120,400</u>	<u>(34,115)</u>
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(32,495)	-	(9,946)
Net cash from Investing Activities		<u>(32,495)</u>	<u>-</u>	<u>(9,946)</u>
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	4,211
Finance Lease Payments		(13,804)	(23,180)	(21,572)
Painting contract payments		(11,994)	(17,022)	(11,995)
Loans Received/ Repayment of Loans		(9,130)	(9,130)	(9,130)
Funds Held for Capital Works Projects		(25,287)	-	71,094
Net cash from Financing Activities		<u>(60,215)</u>	<u>(49,332)</u>	<u>32,608</u>
Net increase/(decrease) in cash and cash equivalents		<u><u>24,067</u></u>	<u><u>71,068</u></u>	<u><u>(11,453)</u></u>
Cash and cash equivalents at the beginning of the year	8	(5,500)	5,953	5,953
Cash and cash equivalents at the end of the year	8	<u><u>18,567</u></u>	<u><u>77,021</u></u>	<u><u>(5,500)</u></u>

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

Owhata Primary School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Owhata Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

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 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.

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.

Cyclical Maintenance Provision

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 15.

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. 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.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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

j) 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.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as “available for sale” for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

k) 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 to buildings owned by the Crown 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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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	18-40 Years
Furniture and Equipment	5-15 Years
Information and Communication	5 Years
Motor Vehicles	5-10 years
Library Resources	8 Years DV
Leased assets are depreciated over the life of the lease.	

l) Intangible Assets

Software costs

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

m) 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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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.

n) 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.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

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 categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

u) Borrowings

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

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

x) Services received in-kind

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

2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	501,346	527,646	526,832
Teachers' Salaries Grants	1,270,470	1,228,054	1,241,730
Use of Land and Buildings Grants	336,754	302,452	299,413
Resource Teachers Learning and Behaviour Grants	2,549	-	3,834
Other MoE Grants	43,588	19,040	48,779
Other Government Grants	132	-	-
	<u>2,154,839</u>	<u>2,077,192</u>	<u>2,120,588</u>

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	16,128	5,900	7,493
Bequests & Grants	85,970	26,000	33,868
Activities	21,929	7,000	26,820
Trading	7,197	8,800	9,448
Fundraising	60	48,200	170
	<u>131,284</u>	<u>95,900</u>	<u>77,799</u>
Expenses			
Activities	43,530	20,500	36,764
Trading	6,270	7,700	8,681
Fundraising (Costs of Raising Funds)	60	-	-
	<u>49,860</u>	<u>28,200</u>	<u>45,445</u>
<i>Surplus for the year Locally raised funds</i>	<u>81,424</u>	<u>67,700</u>	<u>32,354</u>

4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	17,918	53,800	26,933
Library Resources	741	1,200	720
Employee Benefits - Salaries	1,474,617	1,377,632	1,562,021
Staff Development	6,112	10,280	21,799
	<u>1,499,388</u>	<u>1,442,912</u>	<u>1,611,473</u>

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,500	4,500	4,400
Board of Trustees Fees	3,315	6,180	4,050
Board of Trustees Expenses	2,547	3,028	340
Communication	4,288	6,700	4,865
Consumables	12,914	19,200	15,396
Operating Lease	1,809	3,545	5,076
Other	22,740	23,158	21,534
Employee Benefits - Salaries	47,431	47,947	47,242
Insurance	5,297	3,100	5,945
Service Providers, Contractors and Consultancy	10,500	10,500	3,300
	<u>115,341</u>	<u>127,858</u>	<u>112,148</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	13,973	11,200	10,192
Cyclical Maintenance Expense	9,202	9,204	9,202
Grounds	5,611	8,370	8,702
Heat, Light and Water	21,228	25,500	22,473
Rates	5,572	4,600	5,105
Repairs and Maintenance	21,092	12,688	16,419
Use of Land and Buildings	336,754	302,452	299,413
Security	2,050	2,500	2,368
Employee Benefits - Salaries	56,078	53,872	52,526
Van	3,897	3,700	3,586
Consultancy And Contract Services	32,262	42,886	30,997
	<u>507,719</u>	<u>476,972</u>	<u>460,983</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	11,076	11,111	11,076
Furniture and Equipment	16,694	19,576	19,515
Information and Communication Technology	5,646	5,492	5,475
Motor Vehicles	22	-	-
Leased Assets	23,762	21,241	21,174
Library Resources	2,044	2,196	2,189
	<u>59,244</u>	<u>59,616</u>	<u>59,429</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	18,296	71,755	(5,771)
Bank Call Account	271	5,266	271
Cash equivalents for Cash Flow Statement	<u>18,567</u>	<u>77,021</u>	<u>(5,500)</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	2,343	-
Receivables from the Ministry of Education	7,776	-	-
Interest Receivable	-	-	13
Teacher Salaries Grant Receivable	86,727	78,569	83,223
	<u>94,503</u>	<u>80,912</u>	<u>83,236</u>
Receivables from Exchange Transactions	-	2,343	13
Receivables from Non-Exchange Transactions	94,503	78,569	83,223
	<u>94,503</u>	<u>80,912</u>	<u>83,236</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	-	1,012	2,025
Canteen	-	380	-
	<u>-</u>	<u>1,392</u>	<u>2,025</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	205,077	-	-	-	(11,076)	194,002
Furniture and Equipment	45,584	4,682	-	-	(16,694)	33,572
Information and Communication Tech	18,308	-	-	-	(5,646)	12,662
Motor Vehicles	-	26,604	-	-	(22)	26,582
Leased Assets	33,480	3,559	-	-	(23,762)	13,277
Library Resources	15,029	665	-	-	(2,044)	13,650
Balance at 31 December 2019	317,478	35,510	-	-	(59,244)	293,745

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	357,973	(163,971)	194,002
Furniture and Equipment	272,885	(239,313)	33,572
Information and Communication	82,751	(70,089)	12,662
Motor Vehicles	52,595	(26,013)	26,582
Leased Assets	93,723	(80,446)	13,277
Library Resources	111,420	(97,770)	13,650
Balance at 31 December 2019	971,347	(677,602)	293,745

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	216,154	-	-	-	(11,076)	205,077
Furniture and Equipment	66,116	1,953	(2,970)	-	(19,515)	45,584
Information and Communication Tech	18,322	7,373	(1,912)	-	(5,475)	18,308
Leased Assets	43,527	11,126	-	-	(21,174)	33,480
Library Resources	15,190	2,028	-	-	(2,189)	15,029
Balance at 31 December 2018	359,309	22,480	(4,882)	-	(59,429)	317,478

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	357,973	(152,896)	205,077
Furniture and Equipment	283,751	(238,167)	45,584
Information and Communication	96,562	(78,254)	18,308
Motor Vehicles	51,982	(51,982)	-
Leased Assets	90,164	(56,684)	33,480
Library Resources	110,755	(95,726)	15,029
Balance at 31 December 2018	991,187	(673,709)	317,478

12. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	26,141	10,066	24,202
Accruals	4,400	4,200	4,300
Capital Accruals for PPE items	865	-	1,409
Banking Staffing Overuse	2,872	39,187	2,008
Employee Entitlements - Salaries	86,727	78,569	83,223
Employee Entitlements - Leave Accrual	17,542	15,593	17,629
	<u>138,547</u>	<u>147,615</u>	<u>132,771</u>

Payables for Exchange Transactions	135,675	108,428	130,763
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	2,872	39,187	2,008
	<u>138,547</u>	<u>147,615</u>	<u>132,771</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due in One Year	9,130	9,130	9,130
Due Beyond One Year	18,260	36,520	27,390
	<u>27,390</u>	<u>45,650</u>	<u>36,520</u>

14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income in Advance	13,950	922	957
	<u>13,950</u>	<u>922</u>	<u>957</u>

15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	18,404	18,404	9,202
Increase to the Provision During the Year	9,202	9,204	9,202
Provision at the End of the Year	<u>27,606</u>	<u>27,608</u>	<u>18,404</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	27,606	27,608	18,404
	<u>27,606</u>	<u>27,608</u>	<u>18,404</u>

16. Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	20,193	20,193	20,193
Non Current Liability	15,650	15,650	27,644
	<u>35,843</u>	<u>35,843</u>	<u>47,837</u>

In 2015 the Board signed an agreement with Higgins Coatings Pty Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for one exterior repaint of the Ministry owned buildings in 2016, with regular maintenance in subsequent years. The agreement has an annual commitment of \$20,193. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

17. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	7,285	7,220	20,269
Later than One Year and no Later than Five Years	4,441	-	6,673
	<u>11,726</u>	<u>7,220</u>	<u>26,942</u>

18. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Repair Roofs and Guttering	<i>completed</i>	18,436	-	18,436	-	-
Window Removal and Roof Remediation	<i>completed</i>	21,426	-	21,426	-	-
Totals		<u>39,862</u>	<u>-</u>	<u>39,862</u>	<u>-</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Repair Roofs and Guttering	<i>in progress</i>	(29,966)	47,971	(431)	-	18,436
Heat Pumps 2017	<i>completed</i>	-	8,336	8,336	-	-
Window Removal and Roof Remediation	<i>in progress</i>	-	48,134	26,708	-	21,426
Totals		<u>(29,966)</u>	<u>104,441</u>	<u>34,613</u>	<u>-</u>	<u>39,862</u>

19. 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.

20. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,315	4,050
Full-time equivalent members	0.13	0.12
<i>Leadership Team</i>		
Remuneration	485,903	506,213
Full-time equivalent members	4.89	5.00
Total key management personnel remuneration	489,218	510,263
Total full-time equivalent personnel	5.02	5.12

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	1.00	-
	1.00	0.00

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

21. 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 member, 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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2019 Actual \$	2018 Actual \$
No later than One Year	-	6,300
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>6,300</u>

24. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

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 (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	18,567	77,021	(5,500)
Receivables	94,503	80,912	83,236
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>113,070</u>	<u>157,933</u>	<u>77,736</u>

Financial liabilities measured at amortised cost

Payables	138,547	147,615	132,771
Borrowings - Loans	27,390	45,650	36,520
Finance Leases	11,726	7,220	26,942
Painting Contract Liability	35,843	35,843	47,837
Total Financial Liabilities Measured at Amortised Cost	<u>213,506</u>	<u>236,328</u>	<u>244,070</u>

26. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

27. Comparatives

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

28. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 8 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 9 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

Independent Auditor's Report

To the Readers of Owhata School's Financial Statements

For the Year Ended 31 December 2019

The Auditor-General is the auditor of Owhata School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 8 May 2020. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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.

ACCOUNTANTS & ADVISORS

Level 2, 60 Durham Street
Tauranga 3110, New Zealand
PO Box 222
Tauranga 3144, New Zealand
Telephone: +64 7 927 1234

williambuck.co.nz

William Buck Audit (NZ) Limited

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our

auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

We communicate with the Board of Trustees 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 of Trustees is responsible for the other information. The other information comprises the information included on page 1 and on pages 25 to 37, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'R. Dey'.

Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Analysis of Variance Report 2019

<i>School Name:</i>	<i>Owhata Primary School</i>	<i>School Number:</i>	<i>1881</i>
<i>Reading</i>			
<i>Strategic Aim:</i>	<p><i>All students are able to access the New Zealand Curriculum or Te Marautanga o Aotearoa as evidenced by progress and achievement in relation to the National Curriculum.</i></p> <p><i>Maori students are engaged in their learning and are achieving educational success, with pride in their unique identity, language and culture as Maori. Whānau are supporting their children's learning.</i></p>		
<i>Annual Aim:</i>	<p><i>1a) To increase the number of students achieving at or above their curriculum level in Reading.</i></p> <p><i>2a) To increase the number of Maori students achieving at or above their curriculum level in reading.</i></p>		
<i>Target:</i>	<p><i>Our target for reading 2019 is that <u>166 out of 208</u> of students will be achieving at the appropriate curriculum level in reading across the school.</i></p> <p><i>Target 1: is to decrease the number of students achieving at manawa taki in reading by 50% in Okahukura</i></p> <p><i>Target 2: is to decrease the number of students achieving at manawa aki in reading by 50% in Okahukura</i></p> <p><i>At the end of 2017 74.5% of our students were achieving at or above curriculum expectation reading. Our target for 2018 is 80% of students achieving at the appropriate curriculum level in reading across the school</i></p> <ul style="list-style-type: none"><i>• At the end of 2019 we had 78% learners achieving at or above curriculum expectation - Okahukura.</i><i>• 162 out of 208 at or above curriculum expectation</i>		

Baseline Data:

The data shows that at the end of year 6:

5 out of 35 students were working at manawa taki in reading

3 out of 35 students were working at manawa aki in reading

The data shows that at the end of year 5:

3 out of 31 students were working at manawa taki in reading

3 out of 31 were working at manawa aki in reading

The data shows that at the end of year 4:

6 out of 43 students were working at manawa taki in reading

3 out of 43 students were working at manawa aki in reading

The data shows that after 3 years at school:

10 out of 44 students were working at manawa taki in reading

1 out of 44 students was working at manawa aki in reading

The data shows that after 2 year at school:

12 out of 46 students were working at manawa taki in reading

Overall:

The data shows 36 out of 208 students were working at manawa taki in reading

The data shows 10 out of 208 students were working at manawa aki in reading

This equates to 162 out of 208 students were achieving at or above curriculum expectation

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>
<p><i>Oral language professional learning for all staff</i></p> <p><i>Identified who the chn were working below and formulated an individual pathway which was monitored monthly</i></p> <p><u><i>Interventions:</i></u></p> <ul style="list-style-type: none"> - <i>Ngati Whakaue reading programme</i> - <i>Oral language 1:1 listening skills / storytelling</i> - <i>RTLB intervention group – Room 9</i> - <i>Minilit</i> - <i>Multilit</i> - <i>Reading Together</i> 	<p><i>Target: Not met.- 78% of students were achieving at or above curriculum expectation. We missed the target by 4 students. This was due to trying to incorporate all students into our targets as suggested by ERO. As new students came in we added them to the target group.</i></p>	<p><i>Link to appraisal incorporated our Tataiako indicators. Continued use of good practise, sharing of learning stories at team meetings.</i></p>	<p><i>Consolidation in 2020. Students met targets, there is a need to review use of teaching support staff to work with groups in classrooms.</i></p>

Planning for next year:

Planning for next year: W5 T1- Meeting with target students and their whanau. Home school plan- concrete help/ support/ resourcing for whanau

Writing

Strategic Aim:

Strategic Goal 1:

All students are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the National Curriculum

Strategic

Goal 2:

Maori students are engaged in their learning and are achieving educational success, with pride in their unique identity, language and culture as Maori. Whānau are supporting their children's learning.

Annual Aim:

1a) To increase the number of students achieving at or above the appropriate curriculum level in Writing.

2a) To increase the number of Maori students achieving at or above the appropriate curriculum level in Writing.

Target:

65 % of our students were achieving at or above NS in writing/tuhituhi. Our goal for 2019 is 75% of students achieving at the appropriate curriculum level in writing/tuhituhi.

Target 1: is to decrease the number of students achieving at manawa taki in writing in Okahukura by 50%

Target 2: is to decrease the number of students achieving at manawa aki in writing in Okahukura by 50%

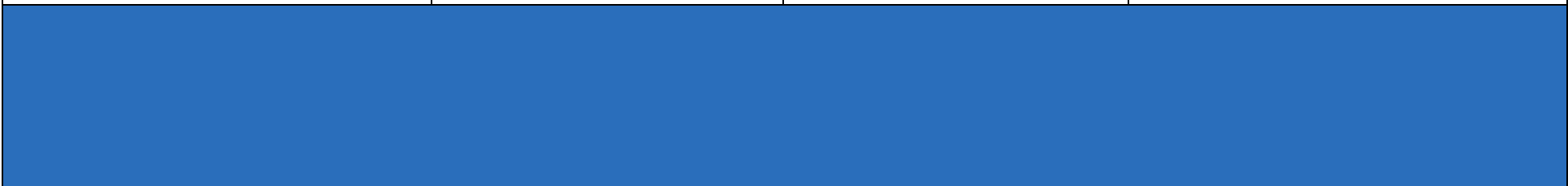
At the end of 2017: 65 % of our students were achieving at or above NS in writing. Our goal for 2018 is 75% of students achieving at the appropriate curriculum level in writing.

- At the end of 2019 we had 75% of our learners achieving at or above curriculum expectation. - Okahukura*
- 160 out of 208 at or above curriculum expectation in Okahukura*

Baseline Data:

The data shows that at the end of year 6- 8 students were working at manawa taki in writing
The data shows that at the end of year 5- 6 students were working at manawa aki in writing
The data shows that at the end of year 4-15 students were working at manawa taki in writing
The data shows that after 3 years at school- 11 students were working at manawa taki in writing
The data shows that after 2 years at school- 12 students were working at manawa taki in writing

<p><i>Actions</i> <i>What did we do?</i></p>	<p><i>Outcomes</i> <i>What happened?</i></p>	<p><i>Reasons for the variance</i> <i>Why did it happen?</i></p>	<p><i>Evaluation</i> <i>Where to next?</i></p>
<p><i>Writing progressions Whole staff participation in Writing PLD in 2018. Leadership team trained in in- class observation. Regular observation and feed back as part of appraisal. Consolidation and Sharing of good practice from 2017</i></p>	<p><i>Target 1: MET- At the end of 2019 we had 75% of our learners achieving at or above curriculum expectation. - Okahukura</i></p>	<p><i>Most significant reason identified by staff for improved student outcomes was observation and appraisal. Use of differentiation in planning. Clear targets and next steps shared with Tamariki Better use of support staff in 2018</i></p>	<p><i>We achieved our target but I think we need to change how we write our targets. More rigour involved from start of year, we have a huge influx of new students who are below and well below. Not transition tamariki through from NE to year 1 class. Keep Tamariki as year 0 for at least 5 months Better use of support staff in 2018</i></p>



Planning for next year:

*Planning for next year: W3 T1- Meeting with target students and their whanau. Home school plan- concrete help/ support/ resourcing for whanau
: Embed “: Accelerate # O what a Champion’ homework hub to develop School-Whānau relationships*

Maths/Pāngarau

Strategic Aim:

All students are able to access the New Zealand Curriculum or Te Marautanga o Aotearoa as evidenced by progress and achievement in relation to the National Curriculum.

Maori students are engaged in their learning and are achieving educational success, with pride in their unique identity, language and culture as Maori. Whānau are supporting their children's learning.

Annual Aim:

1a) To increase the number of students achieving at or above their curriculum level in Maths.

2a) To increase the number of Maori students achieving at or above their curriculum level in maths.

Target:

Target 1: is to decrease the number of students achieving at manawa taki in maths in Okahukura by 50%

Target 2: is to decrease the number of students achieving at manawa aki in maths in Okahukura by 50%

At the end of 2018 75 % of our students were achieving at or above NS. Our goal for 2019 is 80% of students achieving at the appropriate curriculum level in maths/pangarau.

- At the end of 2019 we had 82% of students working at or above the expected curriculum achievement level in maths in Okahukura*
- 170 out of 208 students were working at or above curriculum expectation in maths in Okahukura*

Baseline Data:

The data shows that at the end of year 6- 9 students were working at manawa taki in maths
The data shows that at the end of year 5- 7 students were working at manawa taki in maths
The data shows that at the end of year 4- 7 students were working at manawa taki in maths
The data shows that after 3 years at school- 7 students were working at manawa taki in maths
The data shows that after 2 years at school- 8 students were working at manawa taki in maths

<i>Actions</i> <i>What did we do?</i>	<i>Outcomes</i> <i>What happened?</i>	<i>Reasons for the variance</i> <i>Why did it happen?</i>	<i>Evaluation</i> <i>Where to next?</i>
<p><i>MST-20 weeks, teacher working with groups. 45 mins 4x a week</i></p>	<p><i>Target : Met-170 out of 208 or 82% of students were working at or above curriculum expectation in maths</i></p>	<p><i>Intensive withdrawal groups</i> <i>Classroom teachers targeted</i> <i>Stronger analysis/ diagnosis of needs.</i> <i>Core foundation concepts clicked.</i> <i>Got past counting on</i></p>	<p><i>Home School plan to implement in 2018</i> <i>TJ's need to have the best fit to be able to measure progress with WB band</i> <i>Huge progress made by students, really successful programme</i></p>

Planning for next year:

Planning for next year: Whole school development in PACT maths.

MST paid by board

W5 T1- Meeting with target students and their whanau. Home school plan- concrete help/ support/ resourcing for whanau

OWHATA SCHOOL

Kiwisport

For the year ended 31 December 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$3,326 (excluding GST). The funding was spent on sporting endeavours.