

# OREWA PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	1407
<b>Principal:</b>	Diane Lambert
<b>School Address:</b>	86 Maire Road, Orewa
<b>School Postal Address:</b>	86 Maire Road, Orewa 0931
<b>School Phone:</b>	(09) 426 5548
<b>School Email:</b>	<a href="mailto:accounts@orewaprimary.school.nz">accounts@orewaprimary.school.nz</a>

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>
A Colterell	Chairperson
D Lambert	Principal
A Heath	Staff Representative
D Hilton	Parent Representative
S Pickering	Parent Representative
G Larcombe	Parent Representative
A Locking	Parent Representative

**Accountant/service Provider:** Top Class Financial Management Services

# OREWA PRIMARY SCHOOL

For the year ended 31 December 2018

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# OREWA PRIMARY SCHOOL

## Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Amanda Eleanor Cotterell

Full Name of Board Chairperson

Diane Carol Lambert

Full Name of Principal

Mottrell

Signature of Board Chairperson

DC Lambert

Signature of Principal

20/5/19

Date:

20/5/2019

Date:

**OREWA PRIMARY SCHOOL**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	3,616,574	3,613,429	3,579,935
Locally Raised Funds	3	221,418	167,450	192,611
Interest Earned		33,164	28,000	28,761
International Students	4	35,006	21,204	16,874
		<u>3,906,162</u>	<u>3,830,083</u>	<u>3,818,181</u>
<b>Expenses</b>				
Locally Raised Funds	3	119,395	115,575	99,592
International Students	4	7,814	1,500	1,953
Learning Resources	5	2,188,300	2,200,549	2,032,890
Administration	6	143,229	154,973	142,656
Finance		4,047	1,487	1,345
Property	7	1,199,390	1,369,762	1,317,665
Depreciation	8	111,077	80,000	91,790
Loss on Disposal of Property, Plant and Equipment		2,335	-	2,215
		<u>3,775,587</u>	<u>3,923,846</u>	<u>3,690,106</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>130,575</b>	<b>(93,763)</b>	<b>128,075</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>130,575</u></u>	<u><u>(93,763)</u></u>	<u><u>128,075</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

**OREWA PRIMARY SCHOOL**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>1,434,114</u>	<u>1,434,114</u>	<u>1,288,599</u>
Total comprehensive revenue and expense for the year	130,575	(93,763)	128,075
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	17,440
<b>Equity at 31 December</b>	<u>1,564,689</u>	<u>1,340,351</u>	<u>1,434,114</u>
Retained Earnings	1,564,689	1,340,351	1,434,114
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>1,564,689</u>	<u>1,340,351</u>	<u>1,434,114</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

**OREWA PRIMARY SCHOOL**  
**Statement of Financial Position**  
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	120,614	82,378	166,652
Accounts Receivable	10	173,930	169,556	169,556
GST Receivable		1,151	4,924	4,924
Prepayments		9,329	35,687	35,687
Inventories	11	18,499	22,285	22,285
Investments	12	1,041,492	803,896	856,896
		<u>1,365,015</u>	<u>1,118,726</u>	<u>1,256,000</u>
<b>Current Liabilities</b>				
Accounts Payable	14	170,646	158,390	158,391
Revenue Received In Advance	15	19,101	26,052	26,052
Provision for Cyclical Maintenance	16	-	-	-
Finance Lease Liability - Current Portion	17	10,780	6,917	6,917
Funds held for Capital Works Projects	18	14,225	-	-
Funds for RTLIT services	19	2,837	-	3,141
		<u>217,589</u>	<u>191,359</u>	<u>194,501</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>1,147,426</b>	<b>927,367</b>	<b>1,061,499</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	488,918	485,244	421,675
		<u>488,918</u>	<u>485,244</u>	<u>421,675</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	48,763	63,152	43,093
Finance Lease Liability	17	22,895	5,967	5,967
		<u>71,658</u>	<u>69,119</u>	<u>49,060</u>
<b>Net Assets</b>		<u><u>1,564,686</u></u>	<u><u>1,343,492</u></u>	<u><u>1,434,114</u></u>
<b>Equity</b>		<u><u>1,564,689</u></u>	<u><u>1,340,351</u></u>	<u><u>1,434,114</u></u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

**OREWA PRIMARY SCHOOL**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		700,466	660,437	705,307
Locally Raised Funds		230,496	167,450	180,242
Hostel		-	-	-
International Students		28,055	21,204	42,926
Goods and Services Tax (net)		3,773	-	12,445
Payments to Employees		(378,564)	(443,846)	(401,129)
Payments to Suppliers		(318,914)	(425,462)	(345,039)
Cyclical Maintenance Payments in the year		-	(1)	-
Interest Paid		(4,047)	(1,487)	(1,345)
Interest Received		23,233	28,000	21,787
<b>Net cash from / (to) the Operating Activities</b>		<b>284,498</b>	<b>6,295</b>	<b>215,194</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		2,668	-	(2,215)
Purchase of PPE (and Intangibles)		(152,604)	(143,569)	(83,517)
Purchase of Investments		(184,596)	53,000	(121,443)
<b>Net cash from / (to) the Investing Activities</b>		<b>(334,532)</b>	<b>(90,569)</b>	<b>(207,175)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	17,440
Finance Lease Payments		(9,925)	-	(5,652)
Funds Administered on Behalf of Third Parties		(304)	-	(2,080)
Funds Held for Capital Works Projects		14,225	-	-
<b>Net cash from Financing Activities</b>		<b>3,996</b>	<b>-</b>	<b>9,708</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(46,038)</b>	<b>(84,274)</b>	<b>17,727</b>
Cash and cash equivalents at the beginning of the year	9	166,652	166,652	148,925
Cash and cash equivalents at the end of the year	9	120,614	82,378	166,652

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.

# OREWA PRIMARY SCHOOL

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2018

#### a) Reporting Entity

Orewa 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 2018 to 31 December 2018 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".

##### *PBE IFRS 9 Accounting Instruments*

The School has early adopted PBE IFRS 9 Financial Instruments from the year ended 31 December 2018 (although not mandatory until periods beginning on or after 1 January 2022). This accounting standard introduces new requirements for the classification and measurement of financial assets and financial liabilities, impairment of financial assets, and rules for hedge accounting. The Board of Trustees is of the view that there is no material impact to the recognition or measurement of financial instruments and disclosure of the school's financial assets and liabilities for the current period and each prior period presented.

##### *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 13.

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

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

#### **Classification of leases**

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

#### **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**

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 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.

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

**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 \$1,000 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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **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 to Crown Owned Assets	50 years
Furniture and equipment	5-10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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

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

#### **Non cash generating assets**

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

#### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

Employee 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.

#### **o) Revenue Received in Advance**

Revenue received in advance relates to fees received from [international 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.

#### **p) 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.

#### **q) 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).

#### **r) 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.

#### **s) 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.

**t) Budget Figures**

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

**u) 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	558,426	511,718	518,757
Teachers' salaries grants	1,868,117	1,800,000	1,721,636
Use of Land and Buildings grants	1,036,674	1,152,992	1,152,992
Resource teachers LIT grants	12,829	15,666	14,443
Other MoE Grants	140,528	133,053	172,107
	<b>3,616,574</b>	<b>3,613,429</b>	<b>3,579,935</b>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	64,051	45,000	59,020
Fundraising	21,226	8,700	13,282
Trading	40,466	38,500	39,377
Activities	95,675	75,250	80,932
	<b>221,418</b>	<b>167,450</b>	<b>192,611</b>
<b>Expenses</b>			
Activities	80,368	75,575	67,127
Trading	33,711	35,000	25,912
Fundraising (costs of raising funds)	5,316	5,000	6,553
	<b>119,395</b>	<b>115,575</b>	<b>99,592</b>
<b>Surplus for the year Locally raised funds</b>	<b>102,023</b>	<b>51,875</b>	<b>93,019</b>

## 4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	5	3	3
<b>Revenue</b>			
International student fees	35,006	21,204	16,874
<b>Expenses</b>			
Other Expenses	7,814	1,500	1,953
	<b>7,814</b>	<b>1,500</b>	<b>1,953</b>
<b>Surplus for the year International Students'</b>	<b>27,192</b>	<b>19,704</b>	<b>14,921</b>

## 5. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	50,219	64,789	34,030
Equipment repairs	4,725	5,425	1,659
Information and communication technology	4,294	5,500	3,479
Other expenses	1,669	2,000	1,318
Library resources	398	450	308
Employee benefits - salaries	2,103,727	2,090,419	1,962,083
Resource/attached teacher costs	12,829	15,666	14,173
Staff development	10,439	16,300	15,840
	<b>2,188,300</b>	<b>2,200,549</b>	<b>2,032,890</b>

## 6. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,867	6,100	6,004
Board of Trustees Fees	4,065	4,500	3,865
Board of Trustees Expenses	6,663	6,950	2,603
Communication	2,429	3,200	2,446
Consumables	6,114	8,300	8,199
Operating Lease	2,393	7,493	9,175
Information and communication technology	17,673	21,500	20,851
Other	7,295	10,746	6,772
Employee Benefits - Salaries	76,466	70,600	70,332
Insurance	8,464	9,784	7,409
Service Providers, Contractors and Consultancy	5,800	5,800	5,000
	<b>143,229</b>	<b>154,973</b>	<b>142,656</b>

## 7. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	7,797	11,850	8,788
Consultancy and Contract Services	-	5,000	3,780
Cyclical Maintenance Expense	5,670	20,059	10,130
Grounds	22,490	50,000	32,894
Heat, Light and Water	27,372	32,203	27,510
Rates	176	220	181
Repairs and Maintenance	12,274	13,128	7,373
Use of Land and Buildings	1,036,674	1,152,992	1,152,992
Security	1,149	1,483	846
Employee Benefits - Salaries	85,788	82,827	73,171
	<b>1,199,390</b>	<b>1,369,762</b>	<b>1,317,665</b>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

### 8. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings	-	-	-
Building Improvements	5,125	3,691	3,600
Furniture and Equipment	60,031	43,235	51,652
Information and Communication Technology	31,376	22,238	27,690
Leased Assets	11,748	8,822	6,171
Library Resources	2,797	2,014	2,677
	<u>111,077</u>	<u>80,000</u>	<u>91,790</u>

### 9. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	200	200	200
Bank Current Account	73,909	43,148	48,422
Bank Call Account	46,505	39,030	118,030
Cash equivalents and bank overdraft for Cash Flow Statement	<u>120,614</u>	<u>82,378</u>	<u>166,652</u>

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

Of the \$120,614 Cash and Cash Equivalents, \$14,225- is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

### 10. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	6,780	15,858	15,858
Interest Receivable	26,320	16,389	16,389
Teacher Salaries Grant Receivable	129,513	137,309	120,894
Bank Staffing	11,317	-	16,415
	<u>173,930</u>	<u>169,556</u>	<u>169,556</u>
Receivables from Exchange Transactions	33,100	32,247	32,247
Receivables from Non-Exchange Transactions	140,830	137,309	137,309
	<u>173,930</u>	<u>169,556</u>	<u>169,556</u>

### 11. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	1,974	1,883	1,883
School Uniforms	16,525	20,402	20,402
	<u>18,499</u>	<u>22,285</u>	<u>22,285</u>

## 12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	1,041,492	803,896	856,896

## 13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	125,779	81,044	-	-	(5,125)	201,698
Furniture and Equipment	213,044	39,745	-	-	(60,031)	192,758
Information and Communication Technology	47,123	22,292	(262)	-	(31,376)	37,777
Leased Assets	12,122	30,716	-	-	(11,748)	31,090
Library Resources	23,607	6,858	(2,073)	-	(2,797)	25,595
<b>Balance at 31 December 2018</b>	<b>421,675</b>	<b>180,655</b>	<b>(2,335)</b>	<b>-</b>	<b>(111,077)</b>	<b>488,918</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Building Improvements	261,044	(59,346)	201,698
Furniture and Equipment	704,185	(511,425)	192,760
Information and Communication Technology	341,501	(303,726)	37,775
Leased Assets	51,111	(20,021)	31,090
Library Resources	59,571	(33,976)	25,595
<b>Balance at 31 December 2018</b>	<b>1,417,412</b>	<b>(928,494)</b>	<b>488,918</b>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Building Improvements	129,379	-	-	-	(3,600)	125,779
Furniture and Equipment	216,381	49,791	(1,476)	-	(51,652)	213,044
Information and Communication Technology	44,766	30,047	-	-	(27,690)	47,123
Leased Assets	15,221	3,072	-	-	(6,171)	12,122
Library Resources	21,129	5,895	(740)	-	(2,677)	23,607
<b>Balance at 31 December 2017</b>	<b>426,876</b>	<b>88,805</b>	<b>(2,216)</b>	<b>-</b>	<b>(91,790)</b>	<b>421,675</b>

The net carrying value of equipment held under a finance lease is \$12,122 (2017: \$26,373)

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	180,000	(54,221)	125,779
Furniture and Equipment	665,000	(451,956)	213,044
Information and Communication Technology	321,297	(274,174)	47,123
Leased Assets	20,395	(8,273)	12,122
Library Resources	64,248	(40,641)	23,607
<b>Balance at 31 December 2017</b>	<b>1,250,940</b>	<b>(829,265)</b>	<b>421,675</b>

#### 14. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	25,356	24,610	24,611
Employee Entitlements - salaries	129,513	120,894	120,894
Employee Entitlements - leave accrual	15,774	12,886	12,886
	<b>170,643</b>	<b>158,390</b>	<b>158,391</b>
Payables for Exchange Transactions	170,643	158,390	158,391
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>170,643</b>	<b>158,390</b>	<b>158,391</b>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International Student Fees	19,101	26,052	26,052
	<b>19,101</b>	<b>26,052</b>	<b>26,052</b>

#### 16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	43,093	43,093	32,963
Increase to the Provision During the Year	5,670	20,059	10,130
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<b>48,763</b>	<b>63,152</b>	<b>43,093</b>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	48,763	63,152	43,093
	<b>48,763</b>	<b>63,152</b>	<b>43,093</b>

### 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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	13,919	6,917	6,917
Later than One Year and no Later than Five Years	28,523	5,967	5,967
Later than Five Years	-	-	-
	<u>42,442</u>	<u>12,884</u>	<u>12,884</u>

### 18. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Electrical	<i>completed</i>	-	34,958	34,958	-	-
Roofing	<i>in progress</i>	-	17,200	1,975	-	15,225
Drainage	<i>in progress</i>	-	-	1,000	-	(1,000)
Totals		<u>-</u>	<u>52,158</u>	<u>37,933</u>	<u>-</u>	<u>14,225</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education

14,225

Funds Due from the Ministry of Education

-

14,225

### 19. Funds for RTLIT Services

Orewa Primary School is the lead school funded by the Ministry of Education to provide the services of Resource Teacher of Literacy to its cluster of schools.

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds held at beginning of the year	3,141	3,141	5,221
<i>Revenue</i>			
Administration Grant	3,296	3,296	3,253
Travel Grant	9,229	9,229	9,110
	<u>12,525</u>	<u>12,525</u>	<u>12,363</u>
Total funds available	<u>15,666</u>	<u>15,666</u>	<u>17,584</u>
<i>Expenses</i>			
Administration	3,130	4,937	5,100
Staff Development	1,725	1,500	1,476
Travel	7,974	9,229	7,597
	<u>12,829</u>	<u>15,666</u>	<u>14,173</u>
Purchase of Assets	-	-	270
Funds Held at Year End	<u>2,837</u>	<u>-</u>	<u>3,141</u>



## 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 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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

## 23. Contingencies

There are no contingent liabilities as at 31 December 2018 (Contingent liabilities at 31 December 2017: nil).

There is a contingent asset relating to a cash reimbursement from the Ministry of Education for under-spending the school's banking staffing entitlement during 2018. The amount to be received is \$16,965 and will be recorded as income in the 2019 financial year. (Contingent assets at 31 December 2017 - 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2018 there were no capital commitments-(31 December 2017 - nil).

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

- (a) operating lease of a photocopier;
- (b) operating lease of a vehicle;
- (c) operating lease of an eftpos terminal.

No later than One Year

Later than One Year and No Later than Five Years

Later than Five Years

	2018 Actual	2017 Actual
	\$	\$
	3,503	12,373
	-	1,380
	-	-
	<u>3,503</u>	<u>13,753</u>

## 25. 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.

**26. Financial Instruments**

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

**Loans and receivables**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	120,614	82,378	166,652
Receivables	173,930	169,556	169,556
Investments - Term Deposits	1,041,492	803,896	856,896
<b>Total Loans and Receivables</b>	<b>1,336,036</b>	<b>1,055,830</b>	<b>1,193,104</b>

**Financial liabilities measured at amortised cost**

Payables	170,643	158,390	158,391
Finance Leases	33,675	12,884	12,884
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>204,318</b>	<b>171,274</b>	<b>171,275</b>

**27. Events After Balance Date**

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF OREWA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Orewa School (the School). The Auditor-General has appointed me, Melissa Youngson, using the staff and resources of Deloitte 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 20 that comprise the statement of financial position as at 31 December 2018, 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 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 20 May 2019. 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.

#### 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 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 obtained at the date of our report is the Statement of Responsibility, Analysis of Variance, Report on Kiwisport Funding and Members of the Board of Trustees 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 black ink, appearing to read "M. Youngson".

Melissa Youngson  
for Deloitte Limited  
On behalf of the Auditor-General  
Hamilton, New Zealand

**Orewa Primary School**

## **Report on Special and Contestable Funding**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$6,041 (excluding GST).

The funding was spent on athletic days, a swimming programme, 'Have a Go' surfing day, coaching gymnastics, and teaching staff.



## OREWA SCHOOL - 1407

### STRATEGIC AIMS

1. Design and develop a collaborative future focused responsive curriculum that identifies, accelerates and extends the learning capacity of all learners.
2. Align and enrich innovative pedagogies across the school ensuring a consistent language and approach to learning.
3. Families and schools work together as partners in the education and well-being of children.
4. Investigate and develop sustainable practices that contribute to the social, cultural, economic and environmental well-being of New Zealand.

### ANNUAL AIMS

1. All learners to achieve or exceed age appropriate curriculum level expectations in Reading, Writing and Mathematics.
2. Professional development will support teachers to develop fluency in the use of digital technologies to support higher-order, collaborative, co-constructed teaching and learning.
3. Teachers and learners, within schools and across schools, work collaboratively to put into practice new ideas and embrace new understandings.
4. As guardians of the planet we will work to protect and conserve all living things through our actions.

### TARGETS

#### READING:

- All current students who are identified as 'well below' at the end of 2017 will make *\*reasonable progress* towards their individual targets in Reading by the end of 2018.
- All current students who are identified as 'below' at the end of 2017 will have made at least a year's progress in Reading by the end of 2018 with at least 20% (5/24) of identified learners making accelerated progress to achieve age appropriate curriculum level expectation
- To maintain or better the 2017 achievement of 93.1% of Maori students achieving or exceeding curriculum level expectation.
- To shift achievement so at least 90% of all students attain or exceed curriculum level expectation.

#### WRITING:

- To shift achievement so at least 90% of current students attain or exceed age appropriate curriculum level in Writing.
- To shift achievement of current male students so at least 87% attain or exceed age appropriate curriculum level in Writing.
- All current students who are identified as 'well below' will make *\*reasonable progress* towards their individual targets in Writing.
- All current students who are identified as 'below' at the end of 2017 will have made at least a year's progress in Writing by the end of 2018 with 15% or more making accelerated progress to achieve age appropriate curriculum level.
- To maintain or better the 2017 achievement of 93.1% of Maori students achieving or exceeding age appropriate curriculum level expectation.

## MATHEMATICS:

- To maintain achievement so that at least 90% of current students continue to attain or exceed age appropriate curriculum level in Mathematics.
- To maintain or better the 2017 achievement of 93.1% of Maori students achieving or exceeding age appropriate curriculum level.
- All current students who are identified as 'well below' will make *\*reasonable progress* towards their individual targets in Mathematics.
- All current students who are identified as 'below' at the end of 2017 will have made at least a year's progress in Mathematics by the end of 2018 with 15% or more making accelerated progress to achieve age appropriate curriculum level.

\* *reasonable progress* – having modest or moderate expectations within the bounds of common sense

## BASELINE DATA

### **Analysis of the school-wide data in *Reading* at the end of 2018 showed:**

- 92% of all students were 'at' or 'exceeding' age appropriate curriculum level expectations in Reading.
- 23% (7 out of 30) of Maori students exceeded age appropriate curriculum level expectations in Reading compared with 24% of all students.
- 86.7% (26 out of 30) of Maori students were 'at' or 'exceeding' age appropriate curriculum level expectations in Reading.
- 91.6% (11 out of 12) of Pasifika students were 'at' or 'exceeding' age appropriate curriculum level expectations in Reading.
- Students identified at the end of 2017 as 'below' and 'well below' all made progress consistent with targets set.

### **Analysis of the school-wide data in *Writing* at the end of 2018 showed...**

- 92% of all students were 'at' or 'exceeding' age appropriate curriculum level expectations in Writing.
- 16% (5 out of 30) of Maori students exceeded age appropriate curriculum level expectations in Writing compared with 14% of all students.
- 80% (24 out of 30) of Maori students were 'at' or 'exceeding' age appropriate curriculum level expectations in Writing.
- 91.6% (11 out of 12) of Pasifika students were 'at' or 'exceeding' age appropriate curriculum level expectations in Writing.
- 12.5% of all male students exceeded age appropriate curriculum level expectations in Writing.
- 14% of all female students exceeded age appropriate curriculum level expectations in Writing.
- Students identified at the end of 2017 as 'below' and 'well below' all made progress consistent with targets set.

### **Analysis of the school-wide data in *Mathematics* at the end of 2018 showed...**

- 93% of all students were 'at' or 'exceeding' age appropriate curriculum level expectations in Mathematics.
- 23% (7 out of 30) of Maori students exceeded age appropriate curriculum level expectations in Mathematics compared with 25% of all students.
- 90% (27 out of 30) of Maori students were 'at' or 'exceeding' age appropriate curriculum level expectations in Mathematics.
- 91.6% (11 out of 12) of Pasifika students were 'at' or 'exceeding' age appropriate curriculum level expectations in Mathematics.
- 92.3% of all male students were at or exceeding age appropriate curriculum level expectations in Mathematics.
- 92.5% of all female students were at or exceeding age appropriate curriculum level expectations in Mathematics.
- Students identified at the end of 2017 as 'below' and 'well below' all made progress consistent with targets set.

<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><i>In Reading, Writing and Mathematics...</i></b></p> <ul style="list-style-type: none"> <li>Annual targets were developed based on 2017 end of year data.</li> <li>Priority groups identified - Maori, Pasifika, Gifted and Talented and at risk students/cohorts.</li> <li>Parents involved in consultation on placement for 2018 as necessary.</li> <li>Learners supported in their transitions.</li> <li>Pass on information and individual tracking documents shared with teachers.</li> <li>Meetings with teachers and parents of students with learning needs.</li> <li>Interventions identified and timetables established.</li> <li>Timetables reviewed throughout the year for effectiveness and modified where necessary.</li> <li>Individual and collaborative inquiries established based on needs of learners.</li> <li>School-wide PD in fluency using digital technologies to engage /extend learning opportunities.</li> <li>Individual teacher PD including Sharp Reading, attendance at ULearn, Collaborative classrooms, Mind Lab, Incredible Years.</li> <li>Weekly Teacher Aide Meetings including PD</li> <li>Social Skills programme</li> <li>Assistive Technology applications made to support learning.</li> </ul>	<p><b><i>Analysis of the school-wide data in at the end of 2018 showed...</i></b></p> <p><b><i>IN READING...</i></b></p> <p>All current students who were identified as 'below' at the end of 2017 have made at least a year's progress by the end of 2018 with our target of at least 20% (5/24) of identified learners making accelerated progress to achieve age appropriate curriculum level expectation being exceeded.</p> <p>Eight target students moved from below the standard to meet their age appropriate curriculum expectation. One target student moved from well below the standard to meet his age appropriate curriculum expectation.</p> <p>Our target to maintain or better the 2017 achievement of 93.1% of Maori students achieving or exceeding expectation was not achieved with only 86.7% of Maori students achieving or exceeding curriculum level expectation at the end of 2018.</p> <p>Our target to shift achievement so at least 90% of all students attained or exceeded curriculum level expectation was surpassed with 92% meeting or exceeding curriculum level expectation</p> <p><b><i>IN WRITING...</i></b></p> <p>Our target to shift achievement to at least 90% of students meeting or exceeding their age appropriate curriculum level</p>	<p>Our data continues to be impacted by the enrolment of an increased number of ESOL students and a disproportionate number of ORS (10)/ HLN (5) students.</p> <p>When comparing the results of target students at the end of 2018 who were on our roll during 2017 there was marked improvement for several of these students.</p> <p>This can be attributed to:</p> <ul style="list-style-type: none"> <li>SENCO –time dedicated to this role</li> <li>Fully released ORS teacher</li> <li>Continuity of focussed and committed teaching and support staff</li> <li>Full awareness of priority learners.</li> <li>Regular tracking of progress.</li> <li>Assistive Technology</li> <li>Engaging learners through UDL</li> <li>Teacher pedagogy further developed</li> <li>School wide attitude to foster well-being and best learning outcomes for all learners</li> <li>Partnerships with families and outside agencies</li> <li>Feuerstein / Auditory Processing / Social Skills programme (BoostEd)</li> <li>Partnership with BLENNZ</li> <li>Reading Recovery/Quick 60 / Lexia Core5</li> <li>Activities such as baking to create authentic learning contexts</li> </ul>	<p>Teachers will continue to receive Professional Development in the Digital Curriculum and Learning Progressions. Collaborative learning environments will be further enhanced by teachers sharing best practice, colleague visits and Kahui Ako initiatives.</p> <p>We will continue to provide intervention for identified target students through a combination of Feuerstein / Auditory Processing and Social Skills. Assistive Technology for HLN students. Use of operational grant for Vulnerable Funding to provide extra learning opportunities.</p> <p>Information evenings to develop parent understanding of the way shared spaces work and the benefits for their child's learning.</p> <p>Student Leadership Team to support learners across the school.</p> <p>Embedding reviewed OPS Learners Traits and common language around learning and key competencies.</p> <p>On-going needs include:</p> <ul style="list-style-type: none"> <li>ORS</li> <li>HLN students</li> <li>ESOL</li> </ul> <p>On –going tracking documents for all learners who have at some point been identified as needing acceleration are checked to see who still needs support for 2019. Interventions these students</p>

<ul style="list-style-type: none"> <li>Analysed data used to design collaborative learning.</li> <li>Interventions including but not limited to: RTL / Assistive Technology Quick 60 / Reading Recovery / Lexia / Feuerstein / BoostEd</li> <li>Sponsored intervention and assessments e.g. BoostEd, Auditory Processing, Educational Psychological Cognitive.</li> <li>In school Kahui Ako teachers visited classrooms to develop next steps in Writing and Mathematics.</li> <li>Teachers further developed collaborative working spaces throughout the year.</li> <li>Teacher Aide upskilling – Numicon, Quick 60, COSMDBRICS, Braille and Lexia.</li> <li>Play based learning further developed.</li> <li>Coding developed across the school.</li> <li>On-going opportunities provided by teachers for extra-curricular activities.</li> <li>Careful placement of students, also considering parent requests.</li> </ul>	<p>was achieved with 92% meeting or exceeding age appropriate curriculum level expectations at the end of 2018</p> <p>Our target to shift achievement of male students so at least 87% meet or exceed age appropriate curriculum level was achieved with 89% meeting or exceeding age appropriate curriculum level at the end of 2018.</p> <p>12.5% of all male students exceeded age appropriate curriculum level expectations in Writing compared with 14% of all female students exceeding age appropriate curriculum level expectations.</p> <p>Students who were identified as ‘well below’ all made <i>*reasonable progress</i> towards their individual targets.</p> <p>Our target for at least 15% of students identified as ‘below’ at the end of 2017 to make at least a year’s progress by the end of 2018 was achieved with 31% making accelerated progress to achieve age appropriate curriculum level.</p> <p>Our target to maintain or better the 2017 achievement of 93.1% of Maori students achieving or exceeding age appropriate curriculum level expectation was not achieved. At the end of 2018, only 80% (24 out of 30) of Maori students were meeting or exceeding age appropriate curriculum level expectations.</p>	<ul style="list-style-type: none"> <li>School sponsored assessments to identify needs to enable targeted intervention</li> <li>School sponsored intervention for vulnerable students.</li> <li>More focused individual / collaborative teacher inquiry focussing on engaging the learner using digital technologies</li> <li>Shared teaching spaces – professional dialogue focussed on improving outcomes due to shared knowledge of students.</li> </ul> <p>The drop in Maori student achievement in Reading and Writing can be attributed to:</p> <ul style="list-style-type: none"> <li>new enrolments</li> <li>HLN and ORS</li> </ul>	<p>have already had will be reviewed, continued or revised.</p> <p>Some students are put on a watch list to ensure their progress is sustained.</p> <p>Creativity and collaborative problem solving through the purchase of STEM equipment.</p> <p>Extend opportunities for holistic development through including new activities such as:</p> <ul style="list-style-type: none"> <li>Lego club</li> <li>Cuboro</li> <li>Before school dyspraxia programme.</li> <li>Thinking Caps</li> <li>PMP</li> <li>Boys dance</li> </ul> <p>Teacher released Term 1-2 to accelerate identified target students 1-1.</p>
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	<p>91.6% (11 out of 12) of Pasifika students were 'at 'or 'exceeding' age appropriate curriculum level expectations.</p> <p><i><b>IN MATHEMATICS...</b></i></p> <p>93% of all students met or exceeded age appropriate curriculum level expectations at the end of 2018 which surpassed our target of 90%.</p> <p>The achievement of Maori students was maintained with 90% (27 out of 30) of meeting or exceeding age appropriate curriculum level expectations.</p> <p>Students identified at the end of 2017 as 'below' and 'well below' all made progress consistent with targets set.</p> <p>Our target for at least 15% of students identified as 'below' at the end of 2017 to make at least a year's progress by the end of 2018 was achieved with 32% making accelerated progress to achieve age appropriate curriculum level.</p>		
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**PLANNING FOR NEXT YEAR**

- Digital Curriculum development.
- PD for Teachers and Support Staff as per needs identified through appraisal and the needs of learners.
- In school Kahui Ako teachers involved in leading change.
- Budgets to resource people, programmes and technology.
- Continue to build on best practice already established and learn from each other.