

OPOUTERE SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
-------------	------------------

Financial Statements

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 12	Statement of Accounting Policies
13 - 21	Notes to the Financial Statements

Other Information

Analysis of Variance

Kiwisport

Opoutere 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.

Mike Cooney
Full Name of Board Chairperson


Signature of Board Chairperson

29/05/2020
Date:

JETHRO DYER
Full Name of Principal


Signature of Principal

29/05/2020
Date:

Opoutere 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	1,028,720	876,351	902,100
Locally Raised Funds	3	67,354	58,780	69,708
Interest income		1,317	2,500	1,689
Gain on Sale of Property, Plant and Equipment		7,565	-	-
		<u>1,104,956</u>	<u>937,631</u>	<u>973,497</u>
Expenses				
Locally Raised Funds	3	51,531	19,850	54,912
Learning Resources	4	635,607	482,771	539,446
Administration	5	76,566	82,705	76,966
Finance		396	150	475
Property	6	324,211	317,342	321,634
Depreciation	7	40,360	34,244	34,307
Impairment of Property, Plant and Equipment		-	-	11,909
Loss on Disposal of Property, Plant and Equipment		590	-	1,323
		<u>1,129,261</u>	<u>937,062</u>	<u>1,040,972</u>
Net Surplus / (Deficit) for the year		(24,305)	569	(67,475)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(24,305)</u>	<u>569</u>	<u>(67,475)</u>

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

Opoutere 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		<u>250,780</u>	<u>318,173</u>	<u>318,255</u>
Total comprehensive revenue and expense for the year		(24,305)	569	(67,475)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,336	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	<u>229,811</u>	<u>318,742</u>	<u>250,780</u>
Retained Earnings		229,811	318,742	250,780
Equity at 31 December		<u>229,811</u>	<u>318,742</u>	<u>250,780</u>

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.

Opoutere 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	18,493	98,599	7,809
Accounts Receivable	9	39,503	30,673	36,447
GST Receivable		380	3,242	3,703
Prepayments		355	3,734	320
Inventories	10	-	998	754
Investments	11	52,433	-	50,000
		<u>111,164</u>	<u>137,246</u>	<u>99,033</u>
Current Liabilities				
Accounts Payable	13	49,200	43,577	64,771
Revenue Received in Advance	14	65	-	-
Provision for Cyclical Maintenance	15	17,280	-	17,122
Finance Lease Liability - Current Portion	16	7,620	8,702	9,618
Funds held for Capital Works Projects	17	23,540	-	557
		<u>97,705</u>	<u>52,279</u>	<u>92,068</u>
Working Capital Surplus/(Deficit)		13,459	84,967	6,965
Non-current Assets				
Property, Plant and Equipment	12	238,342	233,775	254,618
		<u>238,342</u>	<u>233,775</u>	<u>254,618</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	3,301	-	-
Finance Lease Liability	16	18,689	-	10,803
		<u>21,990</u>	<u>-</u>	<u>10,803</u>
Net Assets		<u>229,811</u>	<u>318,742</u>	<u>250,780</u>
Equity		<u>229,811</u>	<u>318,742</u>	<u>250,780</u>

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

Opoutere 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		233,068	220,997	199,171
Locally Raised Funds		66,714	44,500	68,341
Goods and Services Tax (net)		3,323	-	(461)
Payments to Employees		(150,003)	(125,200)	(133,453)
Payments to Suppliers		(163,274)	(154,939)	(134,414)
Cyclical Maintenance Payments in the year		-	(18,900)	(33,012)
Interest Paid		(396)	(150)	(475)
Interest Received		2,479	2,500	527
Net cash from Operating Activities		(8,089)	(31,192)	(33,776)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(4,682)	-	(40,954)
Purchase of Investments		(2,433)	-	(50,000)
Net cash from Investing Activities		(7,115)	-	(90,954)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,336	-	-
Finance Lease Payments		(960)	(8,941)	(7,601)
Funds Held for Capital Works Projects		23,512	-	1,408
Net cash from Financing Activities		25,888	(8,941)	(6,193)
Net increase/(decrease) in cash and cash equivalents		10,684	(40,133)	(130,923)
Cash and cash equivalents at the beginning of the year	8	7,809	138,732	138,732
Cash and cash equivalents at the end of the year	8	18,493	98,599	7,809

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.

Opoutere School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Opoutere 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 27.

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 12.

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 \$250 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 years
Library Resources	12.5% 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	197,273	209,097	186,236
Teachers' Salaries Grants	532,612	399,821	445,745
Use of Land and Buildings Grants	259,596	253,664	254,882
Resource Teachers Learning and Behaviour Grants	348	-	-
Other MoE Grants	38,891	13,769	15,207
Other Government Grants	-	-	30
	<u>1,028,720</u>	<u>876,351</u>	<u>902,100</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	14,402	21,000	18,731
Bequests & Grants	-	3,000	-
Activities	28,008	15,800	25,764
Trading	3,545	1,500	2,703
Fundraising	8,829	5,000	11,470
School House	12,570	12,480	11,040
	<u>67,354</u>	<u>58,780</u>	<u>69,708</u>
Expenses			
Activities	36,465	11,350	36,206
Trading	4,438	1,500	5,915
Fundraising (Costs of Raising Funds)	7,120	-	11,340
School House	3,508	7,000	1,451
	<u>51,531</u>	<u>19,850</u>	<u>54,912</u>
<i>Surplus for the year Locally raised funds</i>	<u>15,823</u>	<u>38,930</u>	<u>14,796</u>

4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	22,316	25,700	13,604
Library Resources	825	750	111
Employee Benefits - Salaries	607,097	447,821	514,589
Staff Development	5,369	8,500	11,142
	<u>635,607</u>	<u>482,771</u>	<u>539,446</u>

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	3,550	3,400	3,450
Board of Trustees Fees	3,960	4,455	2,420
Board of Trustees Expenses	6,146	5,500	3,281
Communication	1,169	1,100	860
Consumables	6,855	6,600	8,653
Operating Lease	-	200	1,640
Other	4,603	6,750	7,576
Employee Benefits - Salaries	36,906	42,000	33,376
Insurance	3,385	3,200	2,357
Service Providers, Contractors and Consultancy	9,992	9,500	13,353
	<u>76,566</u>	<u>82,705</u>	<u>76,966</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	4,400	6,000	5,523
Cyclical Maintenance Expense	3,459	1,778	5,080
Grounds	8,351	7,850	8,285
Heat, Light and Water	7,488	8,200	9,320
Rates	105	200	102
Repairs and Maintenance	2,161	3,500	5,351
Use of Land and Buildings	259,596	253,664	254,882
Security	390	950	979
Employee Benefits - Salaries	38,261	35,200	32,112
	<u>324,211</u>	<u>317,342</u>	<u>321,634</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	8,282	8,689	8,705
Furniture and Equipment	9,928	10,279	10,298
Information and Communication Technology	4,325	4,840	4,849
Motor Vehicles	688	637	638
Leased Assets	16,679	9,277	9,294
Library Resources	458	522	523
	<u>40,360</u>	<u>34,244</u>	<u>34,307</u>

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	-	200
Bank Current Account	1,767	1,005	3,728
Bank Call Account	16,526	97,594	3,881
Cash equivalents for Cash Flow Statement	<u>18,493</u>	<u>98,599</u>	<u>7,809</u>

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

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,160	101	1,455
Banking Staffing Underuse	-	1,067	-
Interest Receivable	-	-	1,162
Teacher Salaries Grant Receivable	37,343	29,505	33,830
	<u>39,503</u>	<u>30,673</u>	<u>36,447</u>
Receivables from Exchange Transactions	2,160	101	2,617
Receivables from Non-Exchange Transactions	37,343	30,572	33,830
	<u>39,503</u>	<u>30,673</u>	<u>36,447</u>

10. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	998	754
	<u>-</u>	<u>998</u>	<u>754</u>

11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	52,433	-	50,000
Total Investments	<u>52,433</u>	<u>-</u>	<u>50,000</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Building Improvements	160,190	-	(590)	-	(8,282)	151,318
Furniture and Equipment	51,497	2,943	-	-	(9,928)	44,512
Information and Communication Tech	9,342	-	-	-	(4,325)	5,017
Motor Vehicles	2,318	-	-	-	(688)	1,630
Leased Assets	17,604	28,215	(6,485)	-	(16,679)	22,655
Library Resources	3,668	-	-	-	(458)	3,210
Balance at 31 December 2019	254,619	31,158	(7,075)	-	(40,360)	238,342

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	10,000	-	10,000
Building Improvements	300,355	(149,037)	151,318
Furniture and Equipment	138,468	(93,956)	44,512
Information and Communication	67,920	(62,903)	5,017
Motor Vehicles	15,348	(13,718)	1,630
Leased Assets	34,996	(12,341)	22,655
Library Resources	15,645	(12,435)	3,210
Balance at 31 December 2019	582,732	(344,390)	238,342

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Building Improvements	168,471	2,223	-	-	(8,705)	161,990
Furniture and Equipment	41,227	20,567	-	-	(10,298)	51,496
Information and Communication Tech	8,156	7,358	(1,323)	-	(4,849)	9,342
Motor Vehicles	517	14,348	(11,909)	-	(638)	2,318
Leased Assets	23,949	1,149	-	-	(9,294)	15,804
Library Resources	3,771	419	-	-	(523)	3,668
Balance at 31 December 2018	256,091	46,064	(13,232)	-	(34,307)	254,618

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	10,000	-	10,000
Building Improvements	304,013	(142,023)	161,990
Furniture and Equipment	135,525	(84,029)	51,496
Information and Communication	67,920	(58,578)	9,342
Motor Vehicles	15,348	(13,030)	2,318
Leased Assets	41,562	(25,758)	15,804
Library Resources	15,646	(11,978)	3,668
Balance at 31 December 2018	590,014	(335,396)	254,618

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	3,947	5,523	19,544
Accruals	2,050	3,225	3,450
Capital Accruals for PPE items	-	-	1,739
Employee Entitlements - Salaries	37,343	29,505	33,830
Employee Entitlements - Leave Accrual	5,860	5,324	6,208
	<u>49,200</u>	<u>43,577</u>	<u>64,771</u>
Payables for Exchange Transactions	49,200	43,577	64,771
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>49,200</u>	<u>43,577</u>	<u>64,771</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income in Advance	65	-	-
	<u>65</u>	<u>-</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	17,122	(1,778)	45,054
Increase to the Provision During the Year	3,459	1,778	5,080
Use of the Provision During the Year	-	-	(33,012)
Provision at the End of the Year	<u>20,581</u>	<u>-</u>	<u>17,122</u>
Cyclical Maintenance - Current	17,280	-	17,122
Cyclical Maintenance - Term	3,301	-	-
	<u>20,581</u>	<u>-</u>	<u>17,122</u>

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	7,620	8,702	9,618
Later than One Year and no Later than Five Years	18,689	-	10,803
	<u>26,309</u>	<u>8,702</u>	<u>20,421</u>

17. 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:

		BOT Contribution/ (Write-off to R&M)				
2019		Opening Balances	Receipts from MoE	Payments		Closing Balances
		\$	\$	\$		\$
Exterior Cladding E Block 2018yr	<i>in progress</i>	557	-	1,571	-	(1,014)
MOE - Block A refurb 2019yr	<i>in progress</i>	-	32,097	7,543	-	24,554
Totals		<u>557</u>	<u>32,097</u>	<u>9,114</u>	<u>-</u>	<u>23,540</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	24,554
Funds Due from the Ministry of Education	(1,014)
	<u>23,540</u>

		BOT Contribution/ (Write-off to R&M)				
2018		Opening Balances	Receipts from MoE	Payments		Closing Balances
		\$	\$	\$		\$
Exterior Cladding E Block 2018yr	<i>in progress</i>	-	6,137	5,580	-	557
Totals		<u>-</u>	<u>6,137</u>	<u>5,580</u>	<u>-</u>	<u>557</u>

18. Related Party Transactions

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

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

19. 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	3,960	2,420
Full-time equivalent members	0.14	0.12
<i>Leadership Team</i>		
Remuneration	196,055	182,418
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>200,015</u>	<u>184,838</u>
Total full-time equivalent personnel	<u>2.14</u>	<u>2.12</u>

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	110 - 120	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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

20. Compensation and Other Benefits Upon Leaving

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

21. 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) \$358,806 contract for Block A,B, D2 Refurb to be completed in 2020, which will be fully funded by the Ministry of Education. \$31,620 has been received of which \$7,543 has been spent on the project to date.

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

23. 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.

24. 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 (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	18,493	98,599	7,809
Receivables	39,503	30,673	36,447
Investments - Term Deposits	52,433	-	50,000
Total Financial assets measured at amortised cost	<u>110,429</u>	<u>129,272</u>	<u>94,256</u>

Financial liabilities measured at amortised cost

Payables	49,200	43,577	64,771
Borrowings - Loans	-	-	-
Finance Leases	26,309	8,702	20,421
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>75,509</u>	<u>52,279</u>	<u>85,192</u>

25. 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. Subsequently all schools and kura reopened on the 18th of May 2020.

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.

26. Comparatives

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

27. 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 9 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 11 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 Opoutere School's Financial Statements

For the Year Ended 31 December 2019

The Auditor-General is the auditor of Opoutere School (the School). The Auditor-General has appointed me, Darren Wright, 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 27 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 25 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 4, 21 Queen Street
Auckland 1010, New Zealand
PO Box 106 090
Auckland 1143, New Zealand
Telephone: +64 9 366 5000
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 in the annual report being the Kiwisport Report, the Members of the Board of Trustees and the Analyses of Variance, 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 'Darren Wright'.

Darren Wright
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	Opoutere School	School Number:	1867						
Strategic Aim:	To develop lifelong learners by maximising individual achievement through personalised learning. To develop lifelong learners by maximising individual achievement through personalised learning								
Annual Aim:	To accelerate progress of boys in writing. Lift whole school achievement in Basic Facts								
Target:	To accelerate the progress of 37.8% boys in writing so that they move onto a trajectory to be at their expected curriculum level in writing. Accelerate the progress of students so that they achieve at the expected curriculum level in Basic Facts								
Baseline Data:	<p style="text-align: center;">2018 WRITING PRIORITY LEARNER ACHIEVEMENT DATA</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="text-align: center;">Achieved Expected Level</td> </tr> <tr> <td style="background-color: #cccccc;"></td> <td style="text-align: center;">Accelerated Progress Priority Learners are working on a trajectory that enables them to meet and or achieve beyond the expected curriculum level.</td> </tr> <tr> <td style="background-color: #cccccc;"></td> <td style="text-align: center;">Boys</td> </tr> </table> <p style="text-align: center;"><u>Target:</u> To accelerate boys who are not achieving at their expected level in writing.</p>				Achieved Expected Level		Accelerated Progress Priority Learners are working on a trajectory that enables them to meet and or achieve beyond the expected curriculum level.		Boys
	Achieved Expected Level								
	Accelerated Progress Priority Learners are working on a trajectory that enables them to meet and or achieve beyond the expected curriculum level.								
	Boys								

Tātaritanga raraunga

Year Level	Name	2017 Term 4 Writing sample	2018 Term 2 Writing sample	OTJ Curriculum Level	2018 Term 4 Writing sample	OTJ Curriculum Level
2		Emergnet	Emergent	Emergent	1B	Early Level 1
2		Emergent	Emergent	Emergent	1B	Early Level 1
2		1B	1P	Early Level 1	1A	Level 1
2		1B	1B	Early Level 1	1P	Early Level 1
2		1B	1P	Early Level 1	1A	Level 1
2		1B	1P	Early Level 1	1A	Level 1
2		1B	1B	Early Level 1	1P	Early Level 1
2		1B	1P	Early Level 1	1A	Level 1
2		1B	1B	Early Level 1	1P	Early Level 1
3		1P	1A	Level 1	1A	Level 1
3		Northern Health	1P	Early Level 1	Northern Health	



Tātaritanga raraunga

4	1P	1A	Level 1	2B	Early Level 2
4	1P	1P	Early Level 1	2B	Early Level 2
4	1A	1A	Level 1	2P	Level 2
4	1A	1P	Early Level 1	2B	Level 1
4	1B	1P	Early Level 1	1A	Level 1
4	1A	1A	Level 1	2B	Early Level 2
6	2B	2P	Level 2	2P	Level 2
6	2A	3B	Level 3	3P	Level 3
6	2A	2B	Level 2	2B	Level 2
7	2A	2A	Level 2	3A	Level 3
7	2A	2A	Level 2	3B	Early Level 3
7	1A	2B	Level 1	2A	Level 2
7	2P	2P	Level 2	2A	Level 2
7	3B	3B	Early Level 3	3A	Early Level 4
7	3B	2P	Early Level 3	2A	Level 2

8		2A	2A	Level 2	3A	Level 3
8		3B	3B	Early Level 3	4B	Early Level 4

2018 BASIC FACTS PRIORITY LEARNER ACHIEVEMENT DATA

Term 4 2017 - IKAN 1 - Basic Facts

Whole school - IKAN

	< 4	4 AC	5 EA	6 AA	7 AM	Total
Year 4	2	7	10			19
Year 5		3	6			9
Year 6		4	6		1	11
Year 7		2	8	1	3	14
Year 8			3	3	1	7
Total	2	16	33	4	5	60

Term 4 2018 - IKAN 3 - Basic Facts
Whole school - IKAN

	< 4	4 AC	5 EA	6 AA	7 AM	8 AP	Total
Year 3	2	2	1				5
Year 4	1	4	12	3			20
Year 5			1	5	2		8
Year 6	1	1	2	2	6		12
Year 7				5	4	4	13
Year 8					3	2	5
Total	4	7	16	15	15	6	63

Term 4 2017 - Module Eight: Number (Basic Facts Knowledge)

Whole school - JAM (2nd Ed)

	0-1 - Beg L1	2 - Early L1	3 - Early L1	4 - At L1	Total
Year 1	1	1			2
Year 2	5	2	1		8
Year 3	5	2		1	8
Total	11	5	1	1	18

Tātaritanga rāraunga

Term 4 2018 - Module Eight: Number (Basic Facts Knowledge)
Whole school - JAM (2nd Ed)

	0-1 - Beg L1	2 - Early L1	3 - Early L1	4 - At L1	Total
Year 0	2				2
Year 1	5	5		2	12
Year 2	3	2	6		11
Year 3		1			1
<i>Total</i>	<i>10</i>	<i>8</i>	<i>6</i>	<i>2</i>	<i>26</i>

Number of Students Achieving Below Expectation for Basic Facts

Year	2017 IKAN/ JAM Basic Facts Data	Percentage	2018 IKAN/ JAM Basic Facts Data	Percentage
Year 2	8/8	100%	10/12	83%
Year 3	8/8	100%	2/5	40%
Year 4	9/19	47%	5/20	25%
Year 5	9/9	100%	0/8	0%
Year 6	10/11	90%	4/12	33%
Year 7	10/14	71%	5/13	38%
Year 8	6/7	86%	0/5	0%

2018 BASIC FACTS PRIORITY LEARNER ACHIEVEMENT DATA

	Achieved expected level
	Accelerated Progress Priority Learners are working on a trajectory that enables them to meet and or achieve beyond the expected curriculum level.

Year Level	Name	2017 Basic Facts Stage	2018 Basic Facts Stage
2		Beginning Level 1	Early Level 1
2		Beginning Level 1	Beginning Level 1
2		Beginning Level 1	Early Level 1
3		Ab	<4
4		<4	<4
4		<4	5
4		<4	4
4		4	4
5		4	7

Tātaritanga raraunga

	6	<4	5
	6	Ab	Ab
	7	Hadn't started	6
	7	5	6
	7	5	7
	7	Ab	5
	7	Ab	5
	7	4	7
	7	5	6



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>Specific Actions to meet writing target:</p> <ul style="list-style-type: none"> ● Developed a school wide shared definition of accelerated learning. ● Teachers identified writing priority learners, including gender and analysed individual data. ● Teachers set up Learning Trajectories for each writing priority learner. ● Teachers set a term target for their priority learners and reflected termly with the following questions: What is the shift that happened for this learner? What intervention/s caused the shift? Where to next for this learner? <ul style="list-style-type: none"> ● Via teacher appraisals throughout the year, teachers inquired into their own writing pedagogy looking at ways to engage their writers and lift overall 	<ul style="list-style-type: none"> ● Staff have a shared understanding of our school wide definition of accelerated learning. ● Staff had ownership of identifying and analysing writing data. ● School wide writing learning trajectories are set up for our writing priority learners. We now can track and monitor each child's trajectory to their expected level and there is a history of modified practice through reflective questioning on a termly basis. ● Individual teaching staff inquired into their writing practice, making modifications to suit individual learner's needs via their appraisals using Arinui. ● Of the 22 boys below expectation 7/22 have 	<p>Boys writing was targeted in the School wide improvement plan as identified in our charter. The success of the 7 boys who reached their expected level and the accelerated trajectories of 3 boys can be put down to:</p> <ul style="list-style-type: none"> ● Strong shifts in pedagogical thinking within the classroom setting. ● Appraisal goals linked to writing learning improvement targets. ● Outside agency support from experienced RTLit facilitator and classroom teacher 1 day per week from half way through Term 1 until Term 4, 2018. ● Integrating digital technology and media via Google Classroom to engage and motivate priority learners. ● A focus on self-efficacy and the expectation that all 	<p>Due to the success of RTLit support and the engaging digital component that comes with this, we will continue to seek the support of the RTLit for 2019, in particular supporting some of our Yr. 8 boys that have been identified as requiring extra support.</p> <p>We will also look to make referrals for some of our junior students also.</p> <p>Upon review, we want to have more opportunities to share the collective knowledge recorded in the Learning Trajectory termly teacher reflections. There is a wealth of pedagogical shifts that need to be shared school wide. There will be also time given for teachers to complete their term reflections and regular checks by Senior management to ensure these are completed.</p>

Tātaritanga raraunga

<p>achievement.</p> <ul style="list-style-type: none"> • A cohort of underachieving boys targeted in Yr. 7 & 8. A referral was made to RTLit. The facilitator worked with the class once per week for the year using Chromebooks and Google Classroom to motivate and engage the male learners in particular, but also the whole class by default. They also worked with two students in the juniors as well. <p>Specific actions to meet Basic Facts target:</p> <ul style="list-style-type: none"> • Basic Facts was identified as an area that many students were underachieving in and this was backed up by analysis of school wide data with staff. • A Basic Facts learning Improvement Plan was created and included in the annual plan. 	<p>moved to their expected level. Three boys who were significantly underachieving are on an accelerated trajectory to within one sub level of achieving their expected level.</p> <p>The Phases programme was implemented across Yr. 5-8 initially and then Year 3/4 later in the year.</p> <p>The results speak for themselves but there were wholesale improvements across the senior school with massive reductions in students achieving below their expected levels, particularly in the Yr 4-8 area.</p>	<p>can succeed as writers. Mixed ability teaching to promote confidence.</p> <p>Some students made progress but not accelerated. Most of these students were not part of the RTLit intervention as this was senior based in Yr7/8. This extra professional support has shown that this type of learning had a significant positive affect on the boy learners. This is something we will look to develop across the Yr 4-6 class range as well.</p> <p>The Phases programme was implemented very well by our Senior Teachers in Term 1. The routine that accompanies the programme was established early and adhered to on a daily basis bar any interruptions. Students had a clear pathway for success and a routine that supported them when things began to get challenging.</p> <p>Although the competitive side came out in some children it was</p>	<p>We have continued with our Chromebook buy back scheme in the seniors and purchased school Chromebooks so more of our students will have equal access to digital technology. Having these as a means of a writing platform had proven to be very successful and is an area we wish to develop more.</p> <p>Deliver PLD from our RTLit with repsect to her programme she implemented in the senior classroom.</p> <p>Explore more ways to develop agency and self-efficacy among our boy writers.</p> <p>Phases will continue into 2019 for students who are still working through the levels.</p> <p>An area to explore for 2019 is what next for our Phase masters? i.e. children who have completed all levels.</p> <p>The phases programme was also designed for up to Yr. 6 and there is a number of basic facts that can be taught post Yr. 6. Senior</p>
---	---	--	--



Tātaritanga raraunga

- A school wide intervention “Phases” programme was implemented. The creator of the programme spent a staff meeting unpacking the programme.
- Our Junior classes did not start the programme fully until Term 3. However, during the time prior, students were introduced slowly to the set up and layout.
- Resources were made for the three senior classes and later for the juniors for the programme to be implemented.

Students adapted quickly to the phases routine and teachers made it a daily component of their maths routine. Many students worked through the whole programme becoming phase masters (The highest level they can be for the programme)

Some priority learners found the timed aspect of the phases practice frustrating so teachers removed the time restrictions and focussed on mastery. This had a profound effect on these priority learners confidence and self-belief with many of them becoming Phase Masters but over a longer period of time.

The results also show that 2 priority learners achieved their expected level and that 3 others were on a trajectory to meet the target.

not highlighted by teaching staff. For some children this added to their motivation.

Staff being reflective and adapting the programme to meet the needs of individuals i.e. removing the time aspect of the routine also meant that these learners could be successful in the programme.

Although the Juniors did not progress as significantly as the seniors, the junior staff implemented the programme at a speed that juniors were able to comprehend and engage with. Over time, the juniors also showed some significant gains.

teachers will look to explore some other programmes such as Teacher Tools – Basic Facts to extend those in Yr. 7 & 8.

There has been discussion about the summer dip for the phase masters and that children should be re-assessed to see if they need a refresher for the start of year and if so continue on the programme to consolidate.

Planning for next year:

Boys writing will continue to be a focus for 2019.
 Establish a learning improvement plan for Writing
 RTlit support is confirmed for Term 2 onwards.

A proportion of the school budget is earmarked for Chromebook purchases and the buyback scheme extended to Yr. 4-6.

Tātaritanga raraunga

PLD on formative assessment with a focus on our learning pathways (progressions). Further PLD from RTLit around boys writing and integrating digital technology.

Teacher appraisal will have a writing inquiry component linked to our Learning Improvement target for writing.

Phases will continue for 2019.

New teachers will need to be upskilled.

Develop an alternative programme for our Yr. 7 & 8 phase masters.

Continue to monitor Basic Facts achievement

Remove time constraints for priority learners.



RESPECT for self, people, environment and opportunities.

29th April 2019

To whom it may concern,

The allocation of Opoutere School, KiwiSport funding of \$1357.39 in 2019, went to purchase new soccer and rugby balls. Thus to increase students' participation in organised sport activities.

Yours Sincerely,

Jethro Dyer
Principal