

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OROUA DOWNS SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Oroua Downs School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Ltd (CKS Audit), 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 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 Public Sector Public Benefit Entity Standards, 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 and we draw your attention to other matters. 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 23 on page 20 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.

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 Analysis of Variance, the Kiwi Sport Statement, the list of Trustees and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

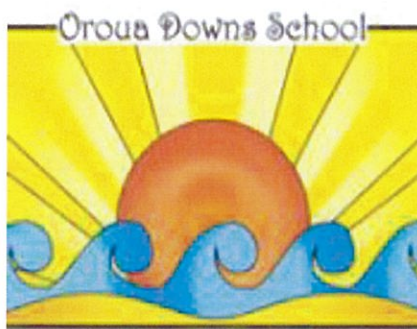


Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

OROUA DOWNS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019



Ministry Number:	2414
Principal:	Tanya Zander
School Address:	1021 State Highway 1, Rd 11 Foxton
School Postal Address:	1021 State Highway 1, Rd 11 Foxton 4891
School Phone:	06 329 9730
School Email:	office@orouadowns.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

OROUA DOWNS SCHOOL

Annual Report - For the year ended 31 December 2019

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OROUA DOWNS 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.

BRAD BUDLING

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

21-5-2020

Date:

Tanya Maree Zander

Full Name of Principal

[Signature]

Signature of Principal

21 May 2020.

Date:

OROUA DOWNS SCHOOL

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	856,898	720,641	715,386
Locally Raised Funds	3	27,949	14,000	35,295
Interest income		2,162	-	1,835
		887,009	734,641	752,516
Expenses				
Locally Raised Funds	3	5,317	4,000	4,053
Learning Resources	4	598,734	492,350	475,970
Administration	5	50,874	62,183	53,164
Finance		1,873	-	1,905
Property	6	165,432	176,394	165,489
Depreciation	7	29,320	-	29,209
Loss on Disposal of Property, Plant and Equipment		-	-	242
		851,550	734,927	730,032
Net Surplus / (Deficit) for the year		35,459	(286)	22,484
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		35,459	(286)	22,484

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



OROUA DOWNS SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2019

Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	247,946	247,946	223,374
Total comprehensive revenue and expense for the year	35,459	(286)	22,484
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	5,222	-	2,088
Equity at 31 December	288,627	247,660	247,946
Retained Earnings	288,627	247,660	247,946
Reserves	-	-	-
Equity at 31 December	288,627	247,660	247,946

The above Statement of Changes in Net Assets/Equity should be read in conjunction in conjunction with the accompanying notes which form part of these financial statements.



OROUA DOWNS SCHOOL

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	109,853	121,909	108,678
Accounts Receivable	9	48,882	25,200	32,480
GST Receivable		2,033	4,000	4,123
Prepayments		6,193	5,000	5,189
Investments	10	42,869	40,000	41,532
		209,830	196,109	192,001
Current Liabilities				
Accounts Payable	12	49,767	33,500	32,293
Revenue Received in Advance	13	-	-	803
Provision for Cyclical Maintenance	14	833	58,001	49,807
Finance Lease Liability - Current Portion	15	6,448	7,500	7,498
		57,048	99,001	90,401
Working Capital Surplus/(Deficit)		152,782	97,108	101,601
Non-current Assets				
Property, Plant and Equipment	11	171,707	185,000	181,898
		171,707	185,000	181,898
Non-current Liabilities				
Provision for Cyclical Maintenance	14	27,659	24,448	24,448
Finance Lease Liability	15	8,203	10,000	11,105
		35,862	34,448	35,553
Net Assets		288,627	247,660	247,946
Equity		288,627	247,660	247,946

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



OROUA DOWNS 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		222,164	203,827	177,196
Locally Raised Funds		27,146	13,197	35,295
Goods and Services Tax (net)		2,090	123	(6)
Payments to Employees		(97,378)	(97,394)	(74,426)
Payments to Suppliers		(95,981)	(103,881)	(104,547)
Cyclical Maintenance Payments in the year		(38,000)	-	-
Interest Paid		(1,873)	-	(1,905)
Interest Received		2,203	32	1,888
Net cash from Operating Activities		20,371	15,904	33,495
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(16,156)	(3,102)	(10,853)
Purchase of Investments		(1,337)	1,532	(1,281)
Net cash from Investing Activities		(17,492)	(1,570)	(12,134)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,222	-	2,088
Finance Lease Payments		(6,925)	(1,103)	(5,807)
Net cash from Financing Activities		(1,703)	(1,103)	(3,719)
Net increase/(decrease) in cash and cash equivalents		1,175	13,231	17,642
Cash and cash equivalents at the beginning of the year	8	108,678	108,678	91,036
Cash and cash equivalents at the end of the year	8	109,853	121,909	108,678

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.



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Oroua Downs 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 24.

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.



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Cyclical maintenance provision

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

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.



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

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.



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

i) 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.

j) 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.

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.



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

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	3 - 10 years
Information and communication technology	3 - 5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

k) 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.

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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 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.



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

o) 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).

p) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, funds held for capital works, and investments. All of these financial assets, except for investments that are shares, are categorised as "amortised cost" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "fair value through profit or loss" for accounting purposes in accordance with financial reporting standards.

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

q) 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.

r) Budget Figures

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

s) 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.



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	185,872	185,641	185,115
Teachers' Salaries Grants	523,205	400,000	406,155
Use of Land and Buildings Grants	119,715	125,000	116,718
Other MoE Grants	28,106	10,000	7,398
	<u>856,898</u>	<u>720,641</u>	<u>715,386</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	11,491	1,200	5,594
Activities	4,282	800	14,979
Trading	208	-	455
Fundraising	838	-	3,977
School House	11,130	12,000	10,290
	<u>27,949</u>	<u>14,000</u>	<u>35,295</u>
Expenses			
Trading	1,420	-	856
Fundraising (Costs of Raising Funds)	425	-	1,617
School House	3,472	4,000	1,579
	<u>5,317</u>	<u>4,000</u>	<u>4,053</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>22,632</u>	<u>10,000</u>	<u>31,243</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	10,867	16,850	19,177
Equipment Repairs	299	1,000	2,982
Information and Communication Technology	-	2,000	511
Extra-Curricular Activities	5,973	2,900	4,839
Library Resources	676	600	589
Employee Benefits - Salaries	575,752	460,500	442,134
Staff Development	5,167	8,500	5,739
	<u>598,734</u>	<u>492,350</u>	<u>475,970</u>



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,901	4,500	4,153
Board of Trustees Fees	2,660	4,500	2,560
Board of Trustees Expenses	1,623	2,300	1,264
Communication	1,363	5,600	1,776
Consumables	4,037	6,883	4,734
Other	1,472	3,400	2,779
Employee Benefits - Salaries	25,608	26,000	27,916
Insurance	5,210	4,500	3,983
Service Providers, Contractors and Consultancy	4,000	4,500	4,000
	50,874	62,183	53,164

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	7,383	5,300	5,349
Consultancy and Contract Services	17,909	14,500	13,860
Cyclical Maintenance Provision	(7,763)	8,194	5,123
Grounds	2,371	2,550	3,402
Heat, Light and Water	9,149	7,250	6,309
Rates	631	-	-
Repairs and Maintenance	5,715	2,100	4,176
Use of Land and Buildings	119,715	125,000	116,718
Security	302	500	20
Employee Benefits - Salaries	10,020	11,000	10,532
	165,432	176,394	165,489

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 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	4,068	-	4,070
Furniture and Equipment	5,064	-	4,468
Information and Communication Technology	12,270	-	13,403
Leased Assets	6,923	-	6,131
Library Resources	995	-	1,137
	29,320	-	29,209



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	100	100	100
Bank Current Account	56,701	51,809	38,933
Bank Call Account	53,052	70,000	69,645
Cash and cash equivalents for Cash Flow Statement	109,853	121,909	108,678

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables from the Ministry of Education	9,307	-	8,186
Interest Receivable	191	200	232
Teacher Salaries Grant Receivable	39,384	25,000	24,062
	48,882	25,200	32,480
Receivables from Exchange Transactions	191	200	232
Receivables from Non-Exchange Transactions	48,691	25,000	32,248
	48,882	25,200	32,480

10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	42,869	40,000	41,532
Total Investments	42,869	40,000	41,532



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Buildings	118,804	-	-	-	(4,068)	114,736
Furniture and Equipment	21,758	10,995	-	-	(5,064)	27,689
Information and Communication Technology	17,437	5,160	-	-	(12,270)	10,327
Leased Assets	15,938	2,973	-	-	(6,923)	11,988
Library Resources	7,962	-	-	-	(995)	6,967
Balance at 31 December 2019	181,898	19,128	-	-	(29,320)	171,707

The net carrying value of equipment held under a finance lease is \$11,988 (2018: \$15,938)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Buildings	214,947	(100,211)	114,736
Furniture and Equipment	84,346	(56,657)	27,689
Information and Communication Technology	57,955	(47,628)	10,327
Leased Assets	30,893	(18,905)	11,988
Library Resources	44,666	(37,699)	6,967
Balance at 31 December 2019	432,807	(261,100)	171,707

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	122,874	-	-	-	(4,070)	118,804
Furniture and Equipment	18,794	7,436	(4)	-	(4,468)	21,758
Information and Communication Technology	29,308	1,536	(5)	-	(13,403)	17,437
Leased Assets	18,446	3,623	-	-	(6,131)	15,938
Library Resources	7,451	1,881	(233)	-	(1,137)	7,962
Balance at 31 December 2018	196,873	14,476	(242)	-	(29,209)	181,898

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	214,947	(96,143)	118,804
Furniture and Equipment	73,352	(51,594)	21,758
Information and Communication Technology	52,794	(35,358)	17,437
Leased Assets	27,920	(11,981)	15,939
Library Resources	44,666	(36,704)	7,962
Balance at 31 December 2018	413,679	(231,780)	181,898



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	5,107	3,000	3,183
Accruals	4,278	4,500	4,153
Employee Entitlements - Salaries	39,384	25,000	24,062
Employee Entitlements - Leave Accrual	998	1,000	894
	<u>49,767</u>	<u>33,500</u>	<u>32,293</u>
Payables for Exchange Transactions	49,767	33,500	32,293
	<u>49,767</u>	<u>33,500</u>	<u>32,293</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2019 Actual \$
Other	-	-	803
	<u>-</u>	<u>-</u>	<u>803</u>

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	74,255	74,255	69,132
Increase/ (decrease) to the Provision During the Year	8,196	8,194	5,123
Use of the Provision During the Year	(38,000)	-	-
Adjustment to Provision	(15,959)	-	-
Provision at the End of the Year	<u>28,492</u>	<u>82,449</u>	<u>74,255</u>
Cyclical Maintenance - Current	833	58,001	49,807
Cyclical Maintenance - Term	27,659	24,448	24,448
	<u>28,492</u>	<u>82,449</u>	<u>74,255</u>



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	8,803	7,500	7,497
Later than One Year and no Later than Five Years	12,363	10,000	14,115
Later than Five Years	-	-	-
	<u>21,166</u>	<u>17,500</u>	<u>21,612</u>

16. 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.

17. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	2,660	2,560
Full-time equivalent members	0.34	0.05
<i>Leadership Team</i>		
Remuneration	209,596	163,519
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>212,256</u>	<u>166,079</u>
Total full-time equivalent personnel	<u>2.34</u>	<u>2.05</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.



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

17. Remuneration (Cont.)

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 - Principal 1	110 - 120	30 - 40
Salary and Other Payments - Principal 2	-	40 - 50
Benefits and Other Emoluments	3 - 4	2 - 3

Other Employees

The were no other employees with remuneration greater than \$100,000.

(31 December 2018: \$nil)

18. 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	-	-

19. 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.



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

20. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements for capital works.
(Capital commitments at 31 December 2018: \$nil)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following
(a) operating lease of a Photocopier;

	2019 Actual \$	2018 Actual \$
No later than One Year	1,594	1,594
Later than One Year and No Later than Five Years	2,391	3,985
Later than Five Years	-	-
	<u>3,985</u>	<u>5,579</u>

21. 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.

22. 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 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	109,853	121,909	108,678
Receivables	48,882	25,200	32,480
Investments - Term Deposits	42,869	40,000	41,532
Total Financial assets measured at amortised cost	<u>201,604</u>	<u>187,109</u>	<u>182,689</u>

Financial liabilities measured at amortised cost

Payables	49,767	33,500	32,293
Finance Leases	14,651	17,500	18,603
Total Financial Liabilities Measured at Amortised Cost	<u>64,418</u>	<u>51,000</u>	<u>50,896</u>



OROUA DOWNS SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

23. Events After Balance Date

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

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

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

24. 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 10 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.

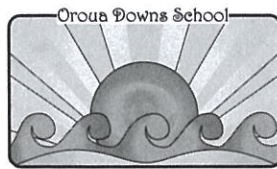


OROUA DOWNS SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Term expired/expires
Brad Burling	Chair Person	Elected May 2019	June 2022
Tanya Zander	Principal		
Corey Austin	Parent Rep	Elected May 2019	June 2022
James Campbell	Parent Rep	Elected May 2019	June 2022
Jason Kennerley	Parent Rep	Elected May 2019	June 2022
Haline Olendzki	Staff Rep	Elected May 2019	June 2022
Bryan Pedersen	Chair Person	Elected	May 2019



Whaia tē pae tawhiti
(Pursue the distant horizon)

10 December 2019

To whom it may concern.

The funds provided by MoE for KiwiSport has been utilised to give sporting opportunities to the students at Oroua Downs.

In 2019, these funds contributed to the cost of running the school pool and also providing specialist coaching for basketball, in term 4, which involved the entire school.

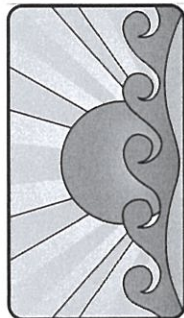
Kind Regards

Tanya Zander
Principal

OROUA DOWNS SCHOOL

CNR LAKE RD & SH 1, R.D. 11, FOXTON, 4891

P: (06) 329 9730 F: (06) 329 9900 E: office@orouadowns.school.nz



Analysis of Variance Reporting

Oroua Downs School - 2414

Strategic Aim: All children will be supported to achieve through the NZC and ODS local curriculum as evidenced by progress and achievement against NZ Curriculum levels.					
Annual Objectives: To increase student outcomes in literacy and numeracy					
Targets: Whole school improved outcomes in relation to the New Zealand Curriculum					
Baseline Data:					
	Term 1 2019			Term 4 2019	
	Below	At	Above	Below	At
Reading	37% (33)	43% (38)	20% (18)	5% (6)	59% (69)
Writing	29% (25)	53% (46)	18% (16)	20% (23)	67% (78)
Maths	49% (38)	43% (33)	8% (6)	6% (7)	83% (98)
*Huge increase in roll BOY 87, EOY 116					

Strategic Aim: All children will be supported to achieve through the NZC and ODS local curriculum as evidenced by progress and achievement against NZ Curriculum levels.			
Annual Objectives: To support improvement for student achievement in Literacy (Reading) within the Junior School			
Targets: It is evident that there was a large number of students in years 1-3 that were underachieving in reading. 100% of students in year 2-4 were achieving below expectation. Students within years groups 1-3 were working in a shared learning space, year 4 students were split between two parallel classes.			
Baseline Data:			
	Below Expectation	At Expectation	Above Expectation
EoY Data (2018)	Year 2 students -100% - 13 students Year 3 Students - 100% - 5 students Year 4 Students - 100% - 6 students		
EoY Data (2019)	Year 3 students - 20% - 1 student Year 4 students - 50% - 3 students	Year 2 students -100% - 13 students Year 3 students - 80% - 4 students Year 4 students - 17% - 1 student	Year 4 students - 33% - 2 students

Actions (What did we do?)	Outcomes (what happened?)	Reasons for the Variance (why did it happen?)	Evaluation (where to next?)
Implemented a new initiative to support the improvement of literacy learning in years 1-3 (including NE).	Students that learnt the Code made progress and almost all are achieving where they should be. The school invested in	Students we taught the skills to be able to decode text successfully through the systematic approach that is 'the Code'.	Programme was effective, however to track achievement in comparative years will take time. Students that began the programme in year three, for those that needed it, it increased achievement, but acceleration was a challenge.

<p>Liz Kane - Cracking the Code.</p>	<p>resources that supported this learning, which meant that this programme can continue to be implemented and sustained at Oroua Downs.</p> <p>New assessments based on the Code, proved to be challenging.</p> <p>Literacy assessments were based on 'code' testing - not traditional levels - this flowed through to BOT reporting.</p> <p>New staff members took on training and new ways of teaching straight away, supported with focussed Professional Learning</p> <p>Lead teacher reported to BOT on the progress of the programme and improved student achievement.</p>	<p>The BOT invested in resources that fully supported this programme. Although quite an investment, it meant that teachers had to correct tools to ensure effective implementation of this programme.</p> <p>Due to the relative 'newness' of this programme, there was a lot of discussion on how to assess the progress of children as it did not necessarily equate to the traditional colour wheel or reading levels. This was challenging for teachers, management and parents. Lead teacher provided information for staff, BOT and parents. This is still a work in progress, systems developed to support capture of student achievement need reviewing and refining.</p> <p>Board we informed of achievement based on new initiative and assured their investment was impacting on outcomes for students.</p> <p>New staff member in a shared learning space meant that the learning journey was a</p>	<p>For some students in year two, they were more than a year behind expectation, acceleration was not evident for all. Those students will need monitoring and planned acceleration goals in 2020.</p> <p>Tracking the outcomes of students for the next three years, will reflect upon the effectiveness of the programme.</p> <p>Refining assessment systems to ensure collation of data informs best practice and next learning steps, with an overall goal of acceleration.</p>
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			collaborative one.	
Priority Learners identified and achievement tracked throughout the year.	Through shared documentation, all staff were aware of progress and learning challenges of students. This created an environment of professional trust and support. Priority Learners we specifically planned for and their achievement tracked. This formed the basis of TAI and professional learning, supported individual goals and targets. Tracking was shared through staff meetings and review of achievement and plans created through a needs basis.		Teachers were more 'open' about successes and challenges, creating a team that had progression of all learners within the school as their priority. Staff utilised individual strengths to support learning of both teachers and students. Formal and informal discussions about student learning occurred often.	Although a new system was established, robust monitoring of achievement needed to be linked to extra learning support initiatives. This link will need to be a priority in 2020, to ensure that influences such as attendance and wellbeing are also monitored. A culture of collaboration has been created, meaning that the entire staff supports each other and students. This was a positive move towards establishing robust systems. Throughout discussions and moderation of assessments, it was evident that some teachers need further support to increase curriculum knowledge post National Standards.
Collaborative Inquiry introduced	Shared documentation that focussed on all priority learners was established. Teachers spoke to the needs of the learners in their class, as a collective, the self review indicators were used to unpack challenges and find solutions.		Creating a culture of collaboration has benefits across the school, not only for academic progress but also student wellbeing. It did take some time for some teachers to 'let go' of the control and ownership of challenges and be able to accept critical feedback.	While this system was very valuable, the practicalities of having the time to share proved to be challenging. In 2020, following along the lines of collaborative inquiry using parallel classes, develop collaborative inquiry throughout buddy classes or as a whole but review how robust the system is.

Use of SMS to track achievement	<p>Unit plans were created and shared, showing OTJ not only for core learning areas but also across the curriculum.</p> <p>Assessment grades were based on NZC ad were levelled Beginning, Progressing and advanced.</p> <p>Etap training was given on how to utilise the SMS more effectively.</p> <p>Reporting to parents was more specific, comparing individual achievement rather than simple statements.</p>	<p>Monitoring data collection was time consuming.</p> <p>It was challenging for some teachers to make OTJ as they were in the mindset of National Standards. Actual knowledge of NZC levels, for some, proved to be lacking.</p> <p>In review of the segmented assessments, staff are refining levels to set benchmarks to ensure consistency.</p> <p>Reporting to parents responded to results of consultation, once the new format was understood, feedback was positive.</p>	<p>Continue to use SMS to gather data.</p> <p>Staff need PD on NZC and the levels within.</p> <p>Moving forward, reporting to parents need to show expectation for curriculum levels in comparison to individual achievement.</p> <p>Continue to utilise our SMS to track learning over time, use data ver time to identify trends and areas of concern/improvement.</p>
PD related specifically to initiative of 'the Code'	<p>Regular PD, monitoring of progress and understanding was conducted throughout the year by programme facilitator.</p> <p>Lessons were modelled, challenging students were targeted and taught alongside facilitators to ensure the best outcomes.</p>	<p>Staff felt supported to fully implement the learning system. It was a priority and staff were given time, resources and support to increase their capability.</p> <p>Students increased motivation and enjoyment of literacy, they had to tools to effectively be learners of literacy.</p>	<p>Moving forward, there will be changes to class levels in 2020. With the increase of numbers, we need to review the next step for those that have graduated from the Code. We will invest in PD and resources to support the next stage - Spelling.</p> <p>Although progress has still been made, these learners are still playing 'catch up'. Students in years 2/3 have increased achievement, however, many are on the cusp - meaning they have progressed to their level but at the lower end. Continued monitoring of these students will need to take place to ensure achievement</p>

			continues to improve. As 2019 was a learning year, we need to consolidate skills and develop a sense of urgency to accelerate those that are not progressing through the programme as desired.
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Strategic Aim: All children will be supported to achieve through the NZC and ODS local curriculum as evidenced by progress and achievement against NZ Curriculum levels.			
Annual Objectives: To improve literacy achievement of all students.			
Targets: To improve student achievement with year 6 boys in writing.			
Baseline Data: Data showed that a group of year 6 boys had been tracking as underachieving in writing. Although initiatives would benefit a greater cohort of students, this group was the focus. Of this group 8/11 are achieving below their expected level. It is our aim that 65% of this group will progress to be working at their expected curriculum level. This target was not achieved. *We had five students leave the school during term 1 that were in this cohort *Huge roll increase throughout school - BoY 87, EOY 116			
Year 6 Boys	Below	At	Above
Term 1	86% (6)	0	14% (1)
Term 4	71% (5)	14% (1)	14% (1)
Whole School	Below	At	Above

Term 1	29% (25)	53% (46)	18% (16)
Term 4	20 % (23)	67% (78)	11% (11)

Actions (What did we do?)	Outcomes (what happened?)	Reasons for the Variance (why did it happen?)	Evaluation (where to next?)
PD opportunities to support boys writing	<p>Two teachers who had cohorts within parallel classes went to two specific PD opportunities to targeted boys achievement in literacy.</p> <p>Strategies were implemented to support improvements in achievement.</p> <p>Goals were set for individual students within the cohort.</p> <p>Students within the cohort, gained more agency as far as their literacy learning went, they were able to confidently articulate their goals, successes and next learning steps.</p> <p>Enjoyment, motivation and confidence increased throughout the entire school in the area of writing.</p>	<p>One of the PD sessions was disappointing for teachers, although some strategies were implemented, they did not get as much valuable information from the course. The presenter has a lot to do with this unfortunately, the other course was far more valuable.</p> <p>Teachers presented to PLG to ensure strategies and knowledge are shared collaboratively.</p> <p>Implementation of visual learning for this cohort had a positive impact on agency and awareness of their own achievement.</p>	<p>Continue to focus on writing and strategies to increase success for boys in literacy.</p> <p>Investigate ways to use subjects such as sport and science to increase connection and engagement with literacy.</p> <p>Within that cohort - one student has RTOD and another is working with RTLB.</p>

Investment in Online Writing Programme - <i>Seven Steps</i> to support new pedagogy in writing.	<p>\$800 for a school wide subscription was a solid investment, it increased enjoyment and understanding of writing across the school.</p> <p>Students are talking the language of <i>Seven Steps</i> and are more confident to break writing down into smaller, more achievable aspects.</p> <p>Consistency of language and skills throughout the school.</p> <p>Teachers shared a common understanding and language.</p> <p>Students felt less overwhelmed with the task of writing as they had the tools and strategies to be successful at their level.</p>	<p>A great resource, has tasks for students, PD for teachers, sequential plans - increased consistency and collaboration between both students and teachers.</p> <p>There was an expectation for those with target students, however, buy-in from all staff was high. Sharing ideas and concerns in PLG meant that we became solution based, focusing on how to support rather than focusing on a deficit.</p> <p>Teachers shared ideas in more detail, and could modify resources and strategies to suit individuals. The on-line resource provided everything needed for a successful literacy programme.</p>	<p>Continue with this investment.</p> <p>Investigate how we can use this resource to support further understanding and unpacking of the NZC levels.</p> <p>Look at creating a learner profile in writing to further support agencies and collaboration within our school.</p> <p>As a staff, we were disappointed in the results as a whole as it did not match the excitement that surrounded writing as the year progressed. Students throughout the school commented on how writing was their favourite subject, how <i>Seven Steps</i> made it easier to chunk ideas, how students we came to school and writing for something fun to do, how parents noticed that children were choosing to write for fun at home. As a staff we are hoping that this excitement will translate to improved student outcomes in 2020.</p>
Action plans created for accelerating progress of all learners.	<p>Teachers knew the needs of individuals and designed learning with specific focus in mind.</p> <p>Students increased knowledge and agency within the area of writing.</p>	<p>Specific plans made for specific students ensured that tracking was clear and shared.</p>	<p>Continue with this system and also have more monitoring from management and perhaps a link to SMS to ensure concerns for learning are expressed quickly.</p>

TAI focus linked to cohort group.	Teachers are able to focus on one particular area of learning. Professional Learning and discussions were directly linked to cohorts within classrooms. Increase collaboration with staff, students and whanau.	Teachers had more motivation and commitment to increase achievement of cohort groups as this was their main focus, they were not too over loaded or conducting a TAI in an area that they had not interest in (previous years) or was not linked to the learning of their students.	Having a purposeful TAI that directly impacts on teaching and learning prove to be more beneficial to both students and teachers. Teacher wellbeing was valued as the workload was not too great but also had the most impact.
Showcasing writing throughout school celebrations	Student leaders created an initiative where they communicated with classroom teachers to celebrate achievement in writing. Displays were made, celebrations at assembly and also these were communicated with our community.	Student leadership and agency increased. All writing was celebrated, effort was included, this increased the confidence of many. Community members we commenting on writing both on social media and in person.	Student led initiatives always have the most impact and help support and build strong educational partnerships with whanau.

Strategic Aim: All children will be supported to achieve through the NZC and ODS local curriculum as evidenced by progress and achievement against NZ Curriculum levels.
Annual Objectives: Support and encourage improvements in the behaviour choices of students and experience balanced wellbeing.
Targets: There will be 50% less 'reflections' and standowns within year groups 6-8
Baseline Data: In 2018, staff noticed a huge increase in behaviour issues. This had many contributing factors. Mainly in the year 6-8 class.

<ul style="list-style-type: none"> ● An increase of 11 children in terms $\frac{3}{4}$ term. Three of those new enrolments had behaviour concerns, one referred to MoE, one a past MoE Client and another who (along with all of these students) had experienced trauma. ● Change in teacher and leadership roles within the school, did impact on the behaviour, as did dynamics in that room.. ● Outside agencies used to support students, however the impact on the final term of 2018 was more consumed with behaviour management. ● 67% of all recorded 'reflections' (removal to complete a reflective time on behaviour choices) were from this cohort. <p>Of that cohort 87% are male.</p>	
<p>EOY Data:</p> <p>In 2018, there were 28 reflections compared to 3 in 2019.</p> <p>In 2018, there were 42 recorded incidents that required further action compared to 8 in 2019.</p> <p>There was a marked drop in violent actions, 21 recorded in 2018 compared to 4 in 2019.</p> <ul style="list-style-type: none"> ● 2019 saw more focussed data collection, results have had a major impact on the culture and wellbeing of both staff and students. 	

Actions (What did we do?)	Outcomes (what happened?)	Reasons for the Variance (why did it happen?)	Evaluation (where to next?)
Engaged and participated in tier one of PB4L-SW	The Board, Principal and Staff had 100% by in to this initiative. Time and support was given to staff to learn and make modifications to the way negative choices were dealt with.	All staff engaged with this framework ensured that consistency was evident in language and actions.	Continue on our PB4L-SW journey and continue to review and refine practices. Continue to inform the community of development and consult with an eye on improvement.
Staff and community developed a BEM - Behaviour Expectation Matrix	Expectations we co-constructed, were clear and consistent throughout the school.	Students knew exactly what was expected and learnt how to make positive choices.	Early 2020, review the BEM with the community.
Deal with behaviour challenges moved from punitive to restorative practices.	Students were encouraged to take responsibility for their actions and develop a restorative mindset.	Students knew their voice was valued and heard. This took time to complete, however, students	Continue with these practices. Student voice is valued and relational trust continues to build.

	<p>Parents we involved at an earlier stage of the process compared than previous years, this had positive outcomes.</p>	<p>learnt the process and developed a sense of trust with staff.</p> <p>Consequences were related to choices made and the expectation was that students contributed to restoring relationships.</p> <p>Students developed more agency and confidence to seek support with issues before intervention was needed, the language of PB4L-SW was evident in conversations and also in actions.</p> <p>As the year progressed, less mention of behaviour challenges was evident in SenCo and leadership reports.</p>	<p>Positive discussions between parents and board as to improvements seen.</p>
PB4L-SW data collected	<p>Using our SMS, incidents were collated and data used to inform focus teaching of behaviour for the following week.</p>	<p>Students knew that their choices had consequences, staff were well informed about any incidents.</p> <p>Students knew that all staff were on the same page and that expectations were consistent.</p>	<p>Refine the data collection to be more specific to our school. While the SMS worked for what we needed at the time, we will make adjustments so it matches our BEM.</p>
Wellbeing@School Survey was completed by years 4-8 students.	<p>Very positive results.</p>	<p>Evidence of bullying has decreased.</p> <p>Students identified that they feel safe at school.</p> <p>One aspect that became evident was the fact that students were</p>	<p>Introduce mindfulness in 2020 as part of classroom learning.</p> <p>Increase the presence of student leaders to support children throughout the school day.</p>

		unsure how to regulate their emotions or how to deal with conflict in a positive way.	Continue to engage with external agencies to support the pastoral needs of students.

Strategic Aim: All children will be supported to achieve through the NZC and ODS local curriculum as evidenced by progress and achievement against NZ Curriculum levels.			
Annual Objectives: All students are able to experience learning in a safe and engaging environment in order to achieve their goals as confident individuals.			
Targets: Staff and students will assess their capability/ readiness to implement the Digital Technologies Hangarau Matahiko Curriculum.			

Actions (What did we do?)	Outcomes (what happened?)	Reasons for the Variance (why did it happen?)	Evaluation (where to next?)
Staff meetings were had to discuss the new curriculum.	Staff were confident that they were capable of delivering the DTHMC	Skills were shared but no formal assessment of capabilities happened.	Skill assessment to be undertaken to identify areas that need support and development
Stock take of digital equipment	Investment in new chrome books to support the learning of students. Investigations into moving digital learning into the Cloud. Connections were made with a PD	New Chrome books received and have been utilised well Board and staff decided that moving to the 'cloud' was not necessary for school yet as the expense and change of systems seemed to be void at this time.	Continue to develop a plan to replace hardware to ensure best tools for learning are available. Perhaps investigate options for increased networking as roll increases.

	<p>Facilitator to investigate the possibility of support in 2020.</p> <p>Leadership inquired and designed the 'Kit' vision.</p>	<p>Join applications for PD with another local school has begun for 2020.</p> <p>To support digital learning, DT kits have been designed that cover the entire DTHMC at all learning levels. Investment is substantial and aimed for 2020.</p>	<p>PD provider informed schools that circumstances have changed. Two schools continue to investigate options for PL and collaboration.</p> <p>Utilising similar successes with "Science kits", creating resources that are complete, simple to locate and use, and support material provided has increased motivation for further learning and skills building/sharing.</p>
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