

# Onerahi School

## 2019

### Annual Report & Financial Statements



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# ONERAHI SCHOOL

Annual Report - For the year ended 31 December 2019

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# Onerahi 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.

Aaron Gray

Full Name of Board Chairperson



Signature of Board Chairperson

07-05-2020

Date:

AnnMaree MacGregor

Full Name of Principal



Signature of Principal

7 May 2020

Date:

# ONERAHI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 1062  
**Principal:** AnnMaree MacGregor (Acting)  
**School Address:** 2A Church Stree, Onerahi, Whangarei 0110  
**School Postal Address:** 2A Church Stree, Onerahi, Whangarei 0110  
**School Phone:** 09 4360521  
**School Email:** [office@onerahi.school.nz](mailto:office@onerahi.school.nz)

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Aaron Gray	Chair Person	Elected	Student	December 2020
AnnMaree MacGregor	Principal	ex Officio	Principal	
Hayden Read	Parent Rep	Elected	IT Consultant	June 2022
Dean Wilson	Parent Rep	Elected	Accountant	December 2020
Diana Piggott	Parent Rep	Elected	Communications Manager	June 2022
Lana Jennings	Parent Rep	Elected	Accounts Administrator	Resigned September 2019
Adrienne Chubb	Parent Rep	Selected	Self Employed	June 2022
Elly McInnes	Staff Rep	Elected	Teacher	June 2022
Donna Broughton	Staff Rep	Elected	Teacher	May 2019

**Accountant / Service Provider:**  
Anne-Marie Wilson

**Onerahi School****Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	3,902,399	3,924,342	3,885,986
Locally Raised Funds	3	59,589	24,500	47,458
Interest income		19,484	18,000	18,429
Gain on Sale of Property, Plant and Equipment		(184)		
International Students	4	8,822	-	-
		<u>3,990,111</u>	<u>3,966,842</u>	<u>3,951,873</u>
<b>Expenses</b>				
Locally Raised Funds	3	27,665	10,642	26,399
International Students	4	2,295	7,000	-
Learning Resources	5	2,826,682	2,874,350	2,791,787
Administration	6	211,355	289,750	202,555
Finance		2,281	-	3,380
Property	7	786,674	695,100	769,814
Depreciation	8	99,579	90,000	98,333
		<u>3,956,532</u>	<u>3,966,842</u>	<u>3,892,268</u>
<b>Net Surplus / (Deficit) for the year</b>		33,579	-	59,605
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>33,579</u></u>	<u><u>-</u></u>	<u><u>59,605</u></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.



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

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		1,346,148	1,300,000	1,251,419
Total comprehensive revenue and expense for the year		33,579	-	59,605
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	35,124
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	25	<u>1,379,727</u>	<u>1,300,000</u>	<u>1,346,148</u>
Retained Earnings		1,379,727	1,300,000	1,346,148
<b>Equity at 31 December</b>		<u>1,379,727</u>	<u>1,300,000</u>	<u>1,346,148</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.



**Onerahi School**  
**Statement of Financial Position**  
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	534,568	472,000	685,909
Accounts Receivable	10	211,446	-	191,547
GST Receivable		5,120	-	2,356
Prepayments		26,699	-	15,081
Investments	11	311,799	300,000	189,530
		<u>1,089,631</u>	<u>772,000</u>	<u>1,084,423</u>
<b>Current Liabilities</b>				
Accounts Payable	13	197,256	-	207,047
Revenue Received in Advance	14	6,556	-	10,071
Provision for Cyclical Maintenance	15	110,556	20,000	101,350
Finance Lease Liability - Current Portion	16	8,803	8,460	14,540
Funds held in Trust	17	641	640	641
Funds held for Capital Works Projects	18	-	-	34
Funds held on behalf of ALLIS Cluster	19	46,551	40,000	117,202
		<u>370,364</u>	<u>69,100</u>	<u>450,886</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>719,268</b>	<b>702,900</b>	<b>633,536</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	692,150	704,643	739,165
		<u>692,150</u>	<u>704,643</u>	<u>739,165</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	24,108	100,000	13,642
Finance Lease Liability	16	7,582	7,543	12,911
		<u>31,690</u>	<u>107,543</u>	<u>26,553</u>
<b>Net Assets</b>		<u><u>1,379,727</u></u>	<u><u>1,300,000</u></u>	<u><u>1,346,148</u></u>
<b>Equity</b>	25	<u><u>1,379,727</u></u>	<u><u>1,300,000</u></u>	<u><u>1,346,148</u></u>

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



# Onerahi School

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Onerahi 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 30.

###### 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.





### **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.

For Non-integrated schools only:

#### **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) 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.

#### **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	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 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 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.

**o) 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.

**p) Shared Funds**

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

**q) Provision for Cyclical Maintenance**

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

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



**r) Financial Assets and Liabilities**

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

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

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

**s) 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.

**t) 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.

**u) Budget Figures**

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

**v) 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 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	751,430	815,348	772,679
Teachers' Salaries Grants	2,359,102	2,300,000	2,251,255
Use of Land and Buildings Grants	590,734	550,000	532,639
Other MoE Grants	196,269	257,000	329,412
Other Government Grants	4,845	1,994	-
	<u>3,902,399</u>	<u>3,924,342</u>	<u>3,885,986</u>

**3. Locally Raised Funds**

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	10,919	14,000	13,585
Activities	35,442	8,000	2,580
Fundraising	1,809	500	7,667
Other Revenue	11,418	2,000	23,626
	<u>59,589</u>	<u>24,500</u>	<u>47,458</u>
<b>Expenses</b>			
Activities	15,489	10,642	10,616
Trading	5,601	-	6,287
Other Locally Raised Funds Expenditure	6,575	-	9,496
	<u>27,665</u>	<u>10,642</u>	<u>26,399</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>31,924</u>	<u>13,858</u>	<u>21,060</u>

**4. International Student Revenue and Expenses**

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	3	-	-



	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
International Student Fees	8,822	-	-
<b>Expenses</b>			
Commissions	1,174	-	-
Other Expenses	1,121	7,000	-
	<u>2,295</u>	<u>7,000</u>	<u>-</u>
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>6,528</u>	<u>(7,000)</u>	<u>-</u>

#### 5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	99,947	133,750	139,492
Equipment Repairs	11,728	23,500	8,625
Information and Communication Technology	6,614	21,700	9,393
Extra-Curricular Activities	25,002	5,200	19,706
Library Resources	3,066	7,500	6,125
Employee Benefits - Salaries	2,649,321	2,637,000	2,575,978
Staff Development	29,204	45,700	17,646
Overseas Travel	1,800	-	14,823
	<u>2,826,682</u>	<u>2,874,350</u>	<u>2,791,787</u>

Overseas Travel - see separate note

#### 6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,800	5,000	4,192
Board of Trustees Fees	4,968	5,000	5,025
Board of Trustees Expenses	4,647	7,900	6,534
Communication	1,936	6,500	3,196
Consumables	13,846	13,900	11,949
Operating Lease	-	5,500	-
Other	6,945	6,950	6,854
Employee Benefits - Salaries	164,694	229,000	156,907
Insurance	8,518	10,000	7,898
	<u>211,355</u>	<u>289,750</u>	<u>202,555</u>



## 7. Property

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	56,490	59,000	53,586
Cyclical Maintenance Provision	19,672	20,000	19,672
Grounds	11,436	10,500	10,490
Heat, Light and Water	20,603	25,000	22,502
Rates	11,499	10,500	10,335
Repairs and Maintenance	12,653	19,000	60,175
Use of Land and Buildings	590,734	550,000	532,639
Security	1,775	1,100	1,120
Employee Benefits - Salaries	61,813	-	59,294
	<u>786,674</u>	<u>695,100</u>	<u>769,814</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.

## 8. Depreciation

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Buildings - School	13,132	13,500	12,437
Furniture and Equipment	27,917	25,000	26,576
Information and Communication Technology	38,978	35,000	40,062
Leased Assets	17,612	15,000	17,304
Library Resources	1,939	1,500	1,954
	<u>99,579</u>	<u>90,000</u>	<u>98,333</u>

## 9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Current Account	339,492	285,000	382,876
Bank Call Account	195,076	187,000	303,033
Cash and cash equivalents for Cash Flow Statement	<u>534,568</u>	<u>472,000</u>	<u>685,909</u>

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

Of the \$534,568 Cash and Cash Equivalents, \$46550.87 is held by the School on behalf of the ALLIS cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.



#### 10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	8,846	-	4,622
Receivables from the Ministry of Education	1,882	-	47,279
Banking Staffing Underuse	54,497	-	-
Teacher Salaries Grant Receivable	146,220	-	139,645
	<u>211,446</u>	<u>-</u>	<u>191,547</u>
Receivables from Exchange Transactions	8,846	-	4,622
Receivables from Non-Exchange Transactions	202,599	-	186,924
	<u>211,446</u>	<u>-</u>	<u>191,547</u>

#### 11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	311,799	300,000	189,530
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>311,799</u>	<u>300,000</u>	<u>189,530</u>

#### 12. Property, Plant and Equipment

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	380,623	10,838	-	-	(13,132)	378,329
Furniture and Equipment	230,142	12,901	(2,055)	-	(27,917)	213,071
Information and Communication	88,255	22,650	-	(29)	(38,978)	71,898
Leased Assets	29,073	6,404	-	-	(17,612)	17,865
Library Resources	11,071	2,629	-	(774)	(1,939)	10,987
Balance at 31 December 2019	<u>739,165</u>	<u>55,422</u>	<u>(2,055)</u>	<u>(804)</u>	<u>(99,579)</u>	<u>692,150</u>

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$16385.49 (2018: \$27451.68)





	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2019</b>			
Buildings	543,838	(165,508)	378,329
Furniture and Equipment	706,503	(493,432)	213,071
Information and Communication Technology	277,609	(205,711)	71,898
Leased Assets	64,997	(47,133)	17,865
Library Resources	28,482	(17,495)	10,987
<b>Balance at 31 December 2019</b>	<b>1,621,429</b>	<b>(929,279)</b>	<b>692,150</b>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2018</b>						
Buildings	318,229	74,830	-	-	(12,437)	380,623
Furniture and Equipment	199,713	57,004	-	-	(26,576)	230,141
Information and Communication Technology	91,552	36,766	-	-	(40,062)	88,256
Leased Assets	41,886	4,491	-	-	(17,304)	29,073
Library Resources	10,281	3,271	(1,322)	795	(1,954)	11,071
<b>Balance at 31 December 2018</b>	<b>661,662</b>	<b>176,362</b>	<b>(1,322)</b>	<b>795</b>	<b>(98,333)</b>	<b>739,165</b>

The following note can be used for each class of asset that are held under a finance lease:  
The net carrying value of equipment held under a finance lease is \$27451.68 (2017: \$40661)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2018</b>			
Buildings	533,000	(152,376)	380,623
Furniture and Equipment	699,167	(469,025)	230,142
Information and Communication Technology	390,178	(301,923)	88,255
Leased Assets	58,593	(29,520)	29,073
Library Resources	27,802	(16,731)	11,071
<b>Balance at 31 December 2018</b>	<b>1,708,741</b>	<b>(969,576)</b>	<b>739,165</b>



**13. Accounts Payable**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	13,737	-	23,216
Accruals	5,100	-	5,000
Employee Entitlements - Salaries	158,366	-	155,672
Employee Entitlements - Leave Accrual	20,053	-	23,159
	<u>197,256</u>	<u>-</u>	<u>207,047</u>
Payables for Exchange Transactions	197,256	-	207,047
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>197,256</u>	<u>-</u>	<u>207,047</u>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Grants in Advance - Ministry of Education	-	-	-
International Student Fees	-	-	-
Other	6,556	-	10,071
	<u>6,556</u>	<u>-</u>	<u>10,071</u>



**15. Provision for Cyclical Maintenance**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	114,992	114,992	134,808
Increase/ (decrease) to the Provision During the Year	19,672	20,000	19,672
Use of the Provision During the Year	-	-	(39,488)
Provision at the End of the Year	<u>134,664</u>	<u>134,992</u>	<u>114,992</u>
Cyclical Maintenance - Current	110,556	20,000	101,350
Cyclical Maintenance - Term	24,108	100,000	13,642
	<u>134,664</u>	<u>120,000</u>	<u>114,992</u>

**16. Finance Lease Liability**

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	12,070	-	11,160
Later than One Year and no Later than Five Years	7,993	-	12,911
Later than Five Years	-	-	-
	<u>20,063</u>	<u>-</u>	<u>24,072</u>

**17. Funds held in Trust**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	641	640	641
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>641</u>	<u>640</u>	<u>641</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.



**18. Funds Held for Capital Works Projects**

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

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Block 2 & 4 floors	<i>completed</i>	-	31,000	(31,000)	-	-
Block 3 doors	<i>completed</i>	-	15,670	(15,670)	-	-
Block 1 upgrade	<i>completed</i>	34	-	-	(34)	-
<b>Totals</b>		<b>34</b>	<b>46,670</b>	<b>(46,670)</b>	<b>(34)</b>	<b>-</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education -  
 Funds Due from the Ministry of Education -

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Block 4 Toilets	<i>completed</i>	105,478	-	(113,598)	(8,120)	-
Block 1 upgrade	<i>completed</i>	34	-	-	-	34
School-wide Drainage	<i>completed</i>	(2,136)	-	-	(2,136)	-
Block 1 upgrade	<i>completed</i>	-	74,141	(74,141)	-	-
<b>Totals</b>		<b>103,376</b>	<b>74,141</b>	<b>(187,739)</b>	<b>(10,256)</b>	<b>34</b>



**19. Funds Held on Behalf of ALLIS Cluster**

Onerahi School is the lead school and holds funds on behalf of the ALLIS cluster, a group of schools funded by the Ministry of Education for Asian Language Literacy in Schools.

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held at Beginning of the Year	117,202	-	236,400
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	-	-	10,998
Funds Spent on Behalf of the Cluster	70,651	-	130,195
Funds Held at Year End	<u>46,551</u>	<u>40,000</u>	<u>117,202</u>

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

<b>Current Assets</b>			
Cash at bank	46,551	-	117,202
<b>Non Current Assets</b>			
Property Plant and Equipment	-	-	-
<b>Current Liabilities</b>			
Operating Creditors	-	-	-
<b>Non Current Liabilities</b>			
Borrowings	-	-	-
<b>Equity</b>	<u>46,551</u>	<u>-</u>	<u>117,202</u>

**20. Related Party Transactions**

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

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



**21. Remuneration**

*Key management personnel compensation*

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,960	5,025
Full-time equivalent members	0.06	0.08
<i>Leadership Team</i>		
Remuneration	1,010,434	984,836
Full-time equivalent members	13	11
<b>Total key management personnel remuneration</b>	<b>1,015,394</b>	<b>989,861</b>
<b>Total full-time equivalent personnel</b>	<b>13.06</b>	<b>11.08</b>

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	140 - 150	140 - 150
Benefits and Other Emoluments	-	3 - 4
Termination Benefits	-	-

*Other Employees*

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

Remuneration	2019	2018
\$000	FTE Number	FTE Number
100 - 110	-	-
110 - 120	-	-
	-	-

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



## 22. Compensation and Other Benefits Upon Leaving

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

## 23. 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.

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works:

(Capital commitments at 31 December 2018: \$Nil)



## 25. Managing Capital

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

## 26. Financial Instruments

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

### Financial assets measured at amortised cost (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	534,568	472,000	685,909
Receivables	211,446	-	191,547
Investments - Term Deposits	311,799	300,000	189,530
Total Financial assets measured at amortised cost	<u>1,057,813</u>	<u>772,000</u>	<u>1,066,986</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	197,256	-	207,047
Finance Leases	16,385	16,003	27,452
Total Financial Liabilities Measured at Amortised Cost	<u>213,642</u>	<u>16,003</u>	<u>234,499</u>

## 27. 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.

## 28. Comparatives

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

## 29. Adoption of PBE IFRS 9 Financial Instruments

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

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

•Note 9 Investments:

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

Upon transition to PBE IFRS 9 there were no material adjustments to these financial statements.










# Analysis of Variance Reporting




<b>School Name:</b>	Onerahi School	<b>School Number:</b>	1062
<b>Strategic Aim:</b>	Continue engagement within the mathematics curriculum through developing student ownership through learning pathways, teacher capabilities and collaboration with the community.		
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>-Accelerate priority learners</li> <li>-Students make expected progress</li> </ul>		
<b>Target:</b>	By the end of 2019 87% of all year 1-6 children will be achieving at or above their expected level in mathematics		
<b>Baseline Data:</b>	<ul style="list-style-type: none"> <li>2016 – 77.6% of students achieved at or above their expected level</li> <li>2017 – 79.3% of students achieved at or above their expected level</li> <li>2018 – 79.5% of students achieved at or above their expected level</li> <li>2019 – 80.5% of students achieved at or above their expected level</li> </ul>		


<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p> School participated in school wide PLD.</p>	<p> The focus of this PLD has been:</p> <ul style="list-style-type: none"> <li>• Staff have a shared understanding of effective pedagogy of Mathematics across all stands of the Mathematics curriculum and across all school levels.</li> <li>• Develop a cohesive, yet varied approach to mathematical learning, such as ability grouping.</li> <li>• Develop a purpose, understanding and practical application of the Learning Progressions Framework.</li> <li>• Investigate the role of data to identify needs of growth, teaching and learning needs and moderation.</li> <li>• Develop wide sources of evidence and student agency.</li> <li>• Teachers have confidence in their practice and competence.</li> </ul>	<p> The PLD has:</p> <ul style="list-style-type: none"> <li>• Challenged thinking and developing new pedagogy through professional development, proactive and seeing engagement from students.</li> <li>• Given time to reflect and have professional discussions.</li> <li>• Leadership capability has grown and shown an enthusiasm for further knowledge of effective mathematical practice.</li> <li>• Teachers are more responsive to students' needs, strengths and interests. Tasks are cognitively challenging and engaging. Students are given sufficient time and opportunities to revisit and consolidate learning.</li> <li>• Developed a range of teaching practices used, wait time, questioning, talk moves and task selection.</li> <li>• Further understanding of the learning progressions has been developed by teachers, and used to inform teaching and learning. Evidence of students' learning has been the focus of professional discussions.</li> <li>• Developed student group norms have been established and are non-ability based. They are referred to as thinking groups.</li> </ul>	<p> The PLD will continue to:</p> <ul style="list-style-type: none"> <li>• Maths is seen as a creative and exciting subject. To develop and continue what Mathematics looks like at Onerahi school.</li> <li>• Teachers are giving students the opportunity to notice and wonder. To continue to model mathematical dispositions and develop these across the curriculum.</li> <li>• There has been a noticeable shift from direct instruction to collaborative inquiry, discussion and reciprocal learning. To allow students these opportunities to develop mathematical understanding at a deeper level through PD.</li> <li>• Teachers are more confident when making judgements about student achievement. This is an area to continue to develop to inform teaching and learning.</li> <li>• Teachers are working collaboratively to build their understanding both across and within the curriculum. Shared understandings are developing and will continue to do so.</li> </ul>

 Assessment is based on OTJ's (placement of students against the curriculum). A range of tools and strategies to collect this data are used.

- Staff professional development around expectations of students, developing understanding and using the learning progressions.
- School assessment guidelines reinforcing assessment is varied to develop an OTJ (placement of students against the curriculum), learning conversations, noticing, observations etc.
- Moderation.

 Dispositional data was discussed and collected for priority learners, highlighting the importance of these for learning.

- Students dispositions improved. Together staff saw the value of collating data around these.
- Improved attitude to learning in all areas and self-confidence.

 Staff look outside of the school to collaborate around mathematical ideas and teaching.

- Some staff participated in a Northland Mathematics leadership group, being asked to share ideas and what is happening within the school.
- Students participate in interschool MathEx

- Teachers beginning to value the depth of knowledge verses advancing quickly through the curriculum level.
- Given co-teaching opportunities with fellow teachers and the PLD provider.

- Some staff still have some misconceptions around student achievement and where their students would sit.
- New staff to the school with very different understanding of the placement of students.

- With dispositions of learning being a focus for priority learners the key was the learning they did in Mathematics would transfer to their overall learning confidence.

- Staff member sharing the schools journey in Mathematics to outside communities.

- Staff continue to unpack the learning progressions and varied methods of data collection to inform placement of students against the curriculum.
- Closer mentoring of new staff and their understanding of assessment and progressions. Every one is using the same language and expectations.

- Develop and explore a dispositional curriculum for all students.

- Continue to look for ways to collaborate with others in a mathematical context and maintain relationships that are current.

<ul style="list-style-type: none"> <li>• Staff seek opportunities to communicate with parents and Whanau.</li> </ul>	<ul style="list-style-type: none"> <li>• A teacher attending Some Northland Mathematics Association events.</li> <li>• Classroom teachers have the primary relationship with parents</li> <li>• Teachers and students share learning on Dojo</li> <li>• Using events within the school to promote maths and engage with the community. For example Maths Week</li> </ul>	<ul style="list-style-type: none"> <li>• A proactive SIT team looking for ways to engage with the community.</li> <li>• Continue to have a proactive SIT team.</li> </ul>
<ul style="list-style-type: none"> <li>• Transient Students.</li> </ul>	<ul style="list-style-type: none"> <li>• This affected the OTJ's of the students as teachers got to know students, collect varied sources of data to inform placement against the curriculum. Students being here for a short amount of time.</li> </ul>	<ul style="list-style-type: none"> <li>• Social, emotional and academic learning needs contributed to children's progress.</li> <li>• Identify these students. Base support on CAaP.</li> </ul>

### Planning for next year.

#### PLD School wide that: (Over two years, 2019, 2020)

- ensure staff understand effective pedagogy of Mathematics across all strands of the mathematics curriculum, across all school levels.
- explore the Mathematics Learning Progressions, developing an understanding of these and a practical application.
- develop varied approaches to teaching mathematics, such as mixed ability grouping, contexts for learning and progression of ideas.
- explore dispositions of learning, and how these can be used across all strand of the curriculum
- develop wide sources and an understanding to build student agency
- investigate the role of data to identify areas of growth, teaching and learning, and moderation.

The proactive SIT team continuing to explore and try new ideas to engage the community within mathematics (Students, staff, parents/whanau)

# Analysis of Variance Reporting



<b>School Name:</b>	Onerahi School	<b>School Number:</b>	1062
<b>Strategic Aim:</b>	Enable teachers to activate educationally powerful connections for student learning outcomes in Literacy		
<b>Annual Aim:</b>	To accelerate priority learners to at or above their expected level in Literacy in every class		
<b>Target:</b>	<p>By the end of 2019 80% of all year 1-6 children will be achieving at or above their expected level in reading and writing</p> <p>By the end of 2019 70% of all year 1-6 Maori learners will be achieving at or above their expected level in writing</p>		
<b>Baseline Data:</b>	<p>78.5% of all year 1-6 children are working at or above their expected level in writing in 2019</p> <p>68.1%: of all Maori learners are working at or above their expected level in writing in 2019</p> <p>80.5% of all year 1-6 children are working at or above their expected level in reading in 2019</p> <p>72.1%: of all Maori learners are working at or above their expected level in reading in 2019</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Identified at risk children who were working consistently below the standard for their year level from years 1-6 in every class using their OTJs, assessment information, and knowledge of the child</li> <li>Strengthening parent/whanau/teachers' relationships through informal meetings, ongoing contact through face to face meetings, phone calls, texts, emails, Class Dojo and open evenings to celebrate learning</li> <li>Teachers had ownership over the learners they selected and the strategies they implemented to create shifts in students learning. Teaching strategies were based on ALL (Accelerated Learning in</li> </ul>	<ul style="list-style-type: none"> <li>Instruction for these learners varied across year levels and classes. Most were given more one on one and small group instruction to extend and support their learning needs.</li> <li>Learning was shared with family/whanau and was focused around celebrating success. Learners individual Dojo pages were used as a way to share learning directly with families where children could communicate their learning.</li> <li>Data indicates students in years 1-6 working at or above their expected level was 1.5% lower than the set target of 80% by the end of the year. The target of 70% for Maori students was also not met,</li> </ul>	<ul style="list-style-type: none"> <li>Students were part of the learning process, understanding where they were at, their learning outcome/goal, and their next learning steps in years 4-6. Teachers gave students more input into their learning and their next learning steps through identifying dispositions</li> <li>Building strong home/school relationships meant parents were aware of their children's progress, goals and next learning steps, and to develop ownership within students. Having informal whanau evenings meant all parents were able to come and see their child's learning</li> <li>The results collected from students assessments did not reflect the end of year reports for most learners. Lack of moderation meant that some OTJs were not well informed and that the four types of data were not being used to</li> </ul>	<ul style="list-style-type: none"> <li>Work with facilitator in implementing ALL in reading, SIT team to upskill staff in what acceleration is and how it will work in classes and teams (professional development in school)</li> <li>Provide feedback/feedback in a way that reflects the child's needs (precise, immediate and meaningful).</li> <li>Ensure ALL is happening across the school and embed best practice in our classroom practice, and integrate writing and reading into other curriculum areas</li> <li>Focus on developing early literacy skills in years 0-3 in environments reflecting learning through play and exploration</li> <li>Provide opportunities for teachers and students to recognise writing happens across the curriculum</li> </ul>

<p>Literacy) programme in all classes (1-6)</p> <ul style="list-style-type: none"> <li>Programme planning was to create shifts in individual learners needs focusing on learning dispositions being identified to draw learners and teachers' attention to their next steps in both reading and writing. Dispositions were used to inform goal setting and practice</li> <li>Teachers who had previously worked on the ALL initiative acted as mentors to new teachers within their collaborative teams with discussions at a team level, ideas and strategies, observations, readings and planning information and examples.</li> </ul>	<p>with the total of those achieving at or above their expected level being 1.9% lower than this target.</p> <ul style="list-style-type: none"> <li>Dispositions were a focus for this year and as a result the school is looking at creating a dispositional curriculum that reflects our community, learners and values as a way to track dispositional data and assess learners in this area.</li> <li>Support for new staff varied across teams, and teacher changes across the year meant that some classes did not have accelerated programmes running. Support for teachers focused on dispositions and outcomes for learners. By leaving mentorship up to</li> </ul>	<p>inform judgements. In some classes, teachers reflected that they had selected learners working well below their expected level and so their progress did not show the shift to at or above their expected level.</p> <ul style="list-style-type: none"> <li>More personalized learning programmes based on dispositions for learning and next learning steps</li> <li>Through a focus on learning dispositions in Maths, this transitioned into Literacy and across other curriculum areas. In some senior classes students identified their dispositions alongside their teachers, and used these to inform their learning.</li> <li>Based on formal and informal conversations within teams, most teachers saw the importance and relevance of the programme and adapted their teaching to focus on acceleration not remediation.</li> <li>Those teachers new to the school that had had no previous ALL experience felt that understanding the</li> </ul>	<ul style="list-style-type: none"> <li>Strengthening link between school and home to support the learning, support students in sharing their learning via class dojo independently across the school</li> <li>Children to continue to monitor their own learning at home and in the classroom environment using learning pathways</li> <li>Continue developing learning dispositions and draw attention to these through conversations with learners. Monitor and assess dispositions, identify ways we can do this</li> <li>Correctly identify target students using the CaAp plan – if they have had initiatives why are they still underachieving?</li> <li>Continue to monitor progress of previous ALL students to ensure they are still achieving at or above their expected level, and if they are not how</li> </ul>
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<p>collaborative teams, moderation of assessment was not as clear for each year level.</p>	<p>programme was a challenge and upon reflection they have a better understanding of what they would do next time and that accelerating progress is focused on best practice.</p>	<p>we can support them (CaAp plan)</p>
<ul style="list-style-type: none"> <li>Teachers selected and used assessment tools that suited their learners needs and levels. From these teachers identified students next learning steps and shared these with their learners, parents/whanau. Types of assessment used were e-asTTle, writing samples, running records, PROBE, Francine Johnston and oral language assessment.</li> </ul>	<ul style="list-style-type: none"> <li>Moderation was not a big area of focus this year, and so results were affected by teacher understanding and judgement. End of year reports focused on learning dispositions and curriculum levels.</li> <li>Focusing on dispositions meant that learners could identify what stage they were working at and where they wanted to be: developing and confident. Having these areas explicitly defined and analysed alongside the students meant they had a greater understanding of their current levels, and what they needed to do to achieve their goals</li> </ul>	<ul style="list-style-type: none"> <li>Continue to select students working just below their expected level, or those working at their expected level with the purpose to move them to above</li> <li>Moderating assessments in year levels to ensure results are valid and reflect the standard</li> <li>Inquire into assessment practices and how assessment is being used across the school: informing not reflecting</li> </ul>
<p>collaborative teams, moderation of assessment was not as clear for each year level.</p>	<ul style="list-style-type: none"> <li>Students who are still working below their expected level made progress towards the standard in their writing and reading as reflected in their end of year reports and curriculum level data.</li> <li>Children's attitudes to literacy was not analysed or recorded this year and so this information has not been recorded. Based on learning conversations and dispositional data, priority learners have a better understanding of their current learning dispositions levels and what their next steps are across year levels and the purpose of reading and writing and why we do it</li> </ul>	



- DATs (Deliberate Acts of Teaching) for each child focused on questioning them about their learning pathway and their next learning steps (programme is still focused around learning pathways – how, why, what and so what? With children developing learning intentions based on their next steps and assessment information alongside the teacher

- Most students in years 4-6 realised their needs were focused on surface features. Teachers in these levels drew attention to teaching specific spelling rules, punctuation and formation of sentences for their accelerated programme to help learners achieve in these areas. DATs across year levels reflected the needs of their learners.

- Students in years 4-6 had spent their early school years in the ALL initiative and had focused heavily on the deeper features of writing rather than the surface features as that was where the need was. Teachers adapted programmes to focus on surface features alongside the deeper features of writing, and provided students with time across the day to practice their spelling, punctuation, and edit their writing to ensure these changes were made.

- Set up a register for both teachers and SIT (Supplementary Inquiry Team) to track priority learners information in every class: ethnicity, age, gender data, assessment information, dispositional information, curriculum level information for both pre and post intervention

- Teachers could track each learner as an individual and access their information easily. SIT team were able to see progress made and keep a record of the students who received an intervention this year ahead of next year to track progress and shifts in achievement. Post intervention data was not recorded on this sheet and was put straight onto ETAP. This meant that tracking end of intervention data was a challenge and it had to be

- Because all classes from years 1-6 would be focusing on priority learners in reading writing and maths centralising where this information was tracked and recorded was crucial to ensuring data was kept, tracked and used for each child selected as a priority learner. Teachers recorded their end of intervention data on ETAP and not this tracking sheet, so as a school there has been a need to revisit this sheet and complete the missing

added by teachers well after the intervention finished.

information. Feedback from teachers around this is that as a school having a centralised place to keep and use data would be easier than having a separate spreadsheet for these learners. This process will be reviewed next year

#### Planning for next year:

- Funding for ALL with the focus on reading (first time for this focus to be on reading not writing, previous years have focused on writing and maths)
- Tracking priority learners data
- Assessing dispositional data: what could this look like and what tools do we have available
- Centralising where data and information is kept
- Supporting new teachers to our school in developing their accelerated learning practice
- Revisit moderation and assessment: why it is necessary and how we can update and develop this process
- Inquire into assessment practices and how assessment is being used across the school: informing not reflecting

# Kiwisport

Kiwisport is a government funding initiative to support student's participation in organised sport. In 2019 the total the school received was \$7479.23

The following sports/activities were allocated Kiwisport funding:

- Paid for 10 Pin Bowling entry and transport costs
- WPPA Sports subscriptions
- Jump Jam Entry fees
- Cross country buses
- Transport to "Flip Out" trampolining
- Sail Northland Sailing School
- Life Education Trust Caravan subsidy
- Transport to Athletics Tournament
- Transport to Parihaka Memorial

## **Korean Study Tour 2019**

Principals' study tour to Korea through the Korean Education Centre

The aim of the trip was to enhance knowledge and understanding of South Korean contemporary culture, tradition and the educational system, to build a network to support Korean language learning in local schools and to facilitate on-/offline educational exchange between New Zealand and South Korean schools.

Part of this study tour was about visiting schools and educational places. We observed the new innovative policies in Korean primary schools and looked at the value of international exchanges, how connections can be made between New Zealand and Korean schools.

Who went?

- Ella Hollows, Strategic Leader
- Elizabeth Crutcher, Language Leader

The expense incurred was a portion of the cost not covered by the Korean Education Centre.

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF  
ONERAHI SCHOOL'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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The Auditor-General is the auditor of Onerahi School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 22 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 18 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 27 on page 22 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 arises from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility which form part of the Annual Report, 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.



Steve Bennett  
BENNETT & ASSOCIATES  
On behalf of the Auditor-General  
Whangarei, New Zealand

