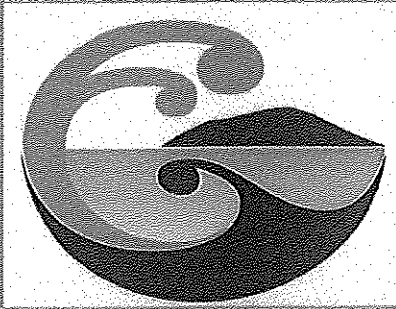


Onerahi School

2020

Annual Report & Financial Statements



School Address:

2a Church Street

Onerahi

Whangarei 0110

Phone:

09 4360521

Email:

office@onerahi.school.nz

Website:

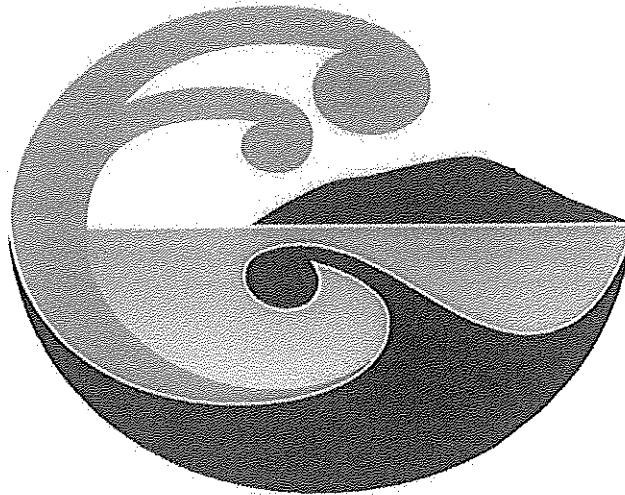
www.onerahi.school.nz



ONERAHI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020



ONERAHI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 1062

Principal: AnnMaree MacGregor (Acting)

School Address: 2A Church Street, Onerahi, Whangarei 0110

School Postal Address: 2A Church Street, Onerahi, Whangarei 0110

School Phone: 09 4360521

School Email: office@onerahi.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Aaron Gray	Chair Person	Elected	Dec-20
AnnMaree MacGregor	Principal	ex Officio	
Hayden Read	Parent Rep	Elected	Jun-20
Dean Wilson	Parent Rep	Elected	Dec-20
Diana Piggott	Parent Rep	Elected	Jun-20
Adrienne Chubb	Parent Rep	Co-opted	Jun-20
Elly McInnes	Staff Rep	Elected	Jun-20

Accountant / Service Provider:

The
SchoolOffice
all things financial for schools

Auditor:

Bennett & Associates

ONERAHI SCHOOL

Annual Report - For the year ended 31 December 2020

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Onerahi School

Statement of Responsibility

For the year ended 31 December 2020

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.

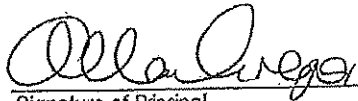
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

ARRON GRAY
Full Name of Board Chairperson

ANN MAREE MACQUEEN
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

20.5.2021
Date:

20/5/2021
Date:

Onerahi School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	4,173,220	4,062,003	3,902,400
Locally Raised Funds	3	68,128	20,500	59,588
Interest income		10,552	20,000	19,484
International Students	4	6,000	-	8,822
		<u>4,257,900</u>	<u>4,102,503</u>	<u>3,990,294</u>
Expenses				
Locally Raised Funds	3	31,601	24,200	52,667
International Students	4	177	-	2,295
Learning Resources	5	2,913,937	2,961,253	2,801,680
Administration	6	220,952	221,450	211,355
Finance		2,555	-	2,281
Property	7	748,506	800,600	786,675
Depreciation	8	91,478	95,000	99,578
Loss on Disposal of Property, Plant and Equipment		1,301	-	184
		<u>4,010,507</u>	<u>4,102,503</u>	<u>3,956,715</u>
Net Surplus / (Deficit) for the year		247,393	-	33,579
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>247,393</u>	<u>-</u>	<u>33,579</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 2020

Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January	<u>1,379,727</u>	<u>1,313,088</u>	<u>1,346,148</u>
Total comprehensive revenue and expense for the year	247,393	-	33,579
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	15,197	-	-
Equity at 31 December	<u>1,642,317</u>	<u>1,313,088</u>	<u>1,379,727</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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	586,072	503,598	534,568
Accounts Receivable	10	296,809	156,948	211,445
GST Receivable		2,530	5,120	5,120
Prepayments		14,506	26,699	26,699
Investments	11	516,009	311,799	311,799
		<u>1,415,926</u>	<u>1,004,164</u>	<u>1,089,631</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	13	282,779	209,399	197,258
Revenue Received in Advance	14	-	6,556	6,556
Provision for Cyclical Maintenance	15	63,762	110,556	110,556
Finance Lease Liability - Current Portion	16	12,228	10,806	8,803
Funds held in Trust	17	641	641	641
Funds held for Capital Works Projects	18	37,744	-	-
Funds held on behalf of ALLIS	19	20,791	46,551	46,551
		<u>417,945</u>	<u>384,509</u>	<u>370,365</u>
Working Capital Surplus/(Deficit)		997,981	619,655	719,266
Non-current Assets				
Property, Plant and Equipment	12	681,256	609,643	692,151
		<u>681,256</u>	<u>609,643</u>	<u>692,151</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	24,286	(86,448)	24,108
Finance Lease Liability	16	12,634	2,658	7,582
		<u>36,920</u>	<u>(83,790)</u>	<u>31,690</u>
Net Assets		<u>1,642,317</u>	<u>1,313,088</u>	<u>1,379,727</u>
Equity	25	<u>1,642,317</u>	<u>1,313,088</u>	<u>1,379,727</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

Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		1,064,651	980,121	997,960
Locally Raised Funds		3,969	18,210	51,850
International Students		6,000	-	8,822
Goods and Services Tax (net)		2,590	(5,120)	(2,763)
Funds Administered on Behalf of Third Parties		(25,760)	6,552	(70,652)
Payments to Employees		(525,982)	(482,658)	(578,209)
Payments to Suppliers		(252,495)	(388,365)	(389,435)
Cyclical Maintenance Payments in the year		(4,355)	(115,892)	
Interest Paid		(2,555)	-	(2,281)
Interest Received		10,117	20,000	19,483
Net cash from/(to) Operating Activities		276,180	32,848	34,775
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(184)
Purchase of Property Plant & Equipment (and Intangibles)		(59,096)	-	(46,160)
Purchase of Investments		(204,210)	(11,799)	(122,269)
Net cash from/(to) Investing Activities		(263,306)	(11,799)	(168,613)
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,197	-	
Finance Lease Payments		(14,311)	(2,539)	(17,470)
Funds Held for Capital Works Projects		37,744	-	(34)
Net cash from/(to) Financing Activities		38,630	(2,539)	(17,504)
Net increase/(decrease) in cash and cash equivalents		51,504	18,510	(151,342)
Cash and cash equivalents at the beginning of the year	9	534,568	485,088	685,910
Cash and cash equivalents at the end of the year	9	586,072	503,598	534,568

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 Statement of Cash Flows 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 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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.



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.

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
Classroom Furniture and Fittings	10-15 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Musical Instruments	10 years
Plant and Equipment	10 years
Sports Equipment	5 years
Leased assets held under a Finance Lease	Term of Lease
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.

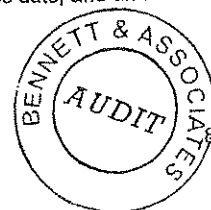
l) Accounts Payable

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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.



Long-term employee entitlements

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

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

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.

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 the School's 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 Instruments

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 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

u) Services received in-kind

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



2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	915,536	873,379	751,430
Teachers' Salaries Grants	2,508,866	2,500,000	2,359,102
Use of Land and Buildings Grants	609,450	580,000	590,734
Other MoE Grants	139,368	108,624	196,289
Other Government Grants	-	-	4,845
	<u>4,173,220</u>	<u>4,062,003</u>	<u>3,902,400</u>

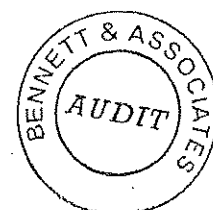
The school has opted in to the donations scheme for this year. Total amount received was \$79,050.

Other MOE Grants total includes additional COVID-19 funding totalling \$13,366 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	5,806	-	10,919
Activities	20,321	18,000	35,442
Fundraising	38,462	500	1,809
Other Revenue	3,539	2,000	11,418
	<u>68,128</u>	<u>20,500</u>	<u>59,588</u>
Expenses			
Activities	21,255	18,200	40,491
Trading	6,788	6,000	5,601
Fundraising (Costs of Raising Funds)	3,558	-	-
Other Locally Raised Funds Expenditure	-	-	6,575
	<u>31,601</u>	<u>24,200</u>	<u>52,667</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>36,527</u>	<u>(3,700)</u>	<u>6,921</u>



4. International Student Revenue and Expenses

	2020 Actual Number 3	2020 Budget (Unaudited) Number	2019 Actual Number 3
International Student Roll			
Revenue			
International Student Fees	\$ 6,000	\$ -	\$ 8,822
Expenses			
Commissions	-	-	1,174
Other Expenses	177	-	1,121
	177	-	2,295
<i>Surplus/ (Deficit) for the year International Students</i>	5,823	-	6,527

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	70,349	98,253	101,747
Equipment Repairs	14,997	23,950	11,728
Information and Communication Technology	6,466	13,000	6,614
Library Resources	2,903	7,050	3,066
Employee Benefits - Salaries	2,808,419	2,785,000	2,649,321
Staff Development	10,803	34,000	29,204
	2,913,937	2,961,253	2,801,680

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	5,200	5,000	5,800
Board of Trustees Fees	5,110	5,000	4,968
Board of Trustees Expenses	3,521	7,900	4,647
Communication	1,991	2,750	1,936
Consumables	12,743	14,900	13,847
Operating Lease	-	5,500	-
Other	11,167	5,400	6,945
Employee Benefits - Salaries	170,040	165,000	164,694
Insurance	7,930	10,000	8,518
Service Providers, Contractors and Consultancy	3,250	-	-
	220,952	221,450	211,355



7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	59,897	58,000	56,490
Cyclical Maintenance Provision	(42,261)	20,000	19,672
Grounds	13,289	13,200	11,436
Heat, Light and Water	19,386	25,000	20,603
Rates	10,569	12,000	11,499
Repairs and Maintenance	3,190	14,300	12,653
Use of Land and Buildings	609,450	580,000	590,734
Security	1,998	1,100	1,775
Employee Benefits - Salaries	72,988	77,000	61,813
	<u>748,506</u>	<u>800,600</u>	<u>786,675</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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	13,468	13,000	13,132
Classroom Furniture and Fittings	13,695	26,500	27,917
Information and Communication Technology	30,288	37,000	38,978
Leased Assets	17,462	17,000	17,612
Library Resources	1,935	1,500	1,939
Musical Instruments	54	-	-
Plant & Machinery	13,521	-	-
Sports Equipment	1,055	-	-
	<u>91,478</u>	<u>95,000</u>	<u>99,578</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	586,072	308,522	339,492
Bank Call Account	-	195,076	195,076
	<u>586,072</u>	<u>503,598</u>	<u>534,568</u>

Cash and cash equivalents for Statement of Cash Flows

Of the \$586,072 Cash and Cash Equivalents, \$54,932 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$586,072 Cash and Cash Equivalents, \$20,791 is held by the School on behalf of the ALLIS cluster. See note 25 for details of how the funding received for the cluster has been spent in the year.



10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	66,449	8,846	8,846
Receivables from the Ministry of Education	-	1,882	1,882
Interest Receivable	435	-	-
Banking Staffing Underuse	46,632	-	54,497
Teacher Salaries Grant Receivable	183,293	146,220	146,220
	<u>296,809</u>	<u>156,948</u>	<u>211,445</u>
Receivables from Exchange Transactions	66,884	8,846	8,846
Receivables from Non-Exchange Transactions	229,925	148,102	202,599
	<u>296,809</u>	<u>156,948</u>	<u>211,445</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	516,009	311,799	311,799
	<u>516,009</u>	<u>311,799</u>	<u>311,799</u>
Total Investments			

12. Property, Plant and Equipment

2020	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings - School	378,330	17,668	-	-	(13,468)	382,530
Classroom Furniture and Fittings	140,881	8,496	-	-	(13,695)	135,682
Information and Communication Technology	71,898	11,224	-	-	(30,288)	52,834
Leased Assets	17,864	24,776	-	-	(17,462)	25,178
Library Resources	10,987	5,372	(875)	-	(1,935)	13,549
Musical Instruments	69	-	-	-	(54)	15
Plant & Machinery	66,254	14,348	(426)	-	(13,521)	66,655
Sports Equipment	5,868	-	-	-	(1,055)	4,813
Balance at 31 December 2020	<u>692,151</u>	<u>81,884</u>	<u>(1,301)</u>	<u>-</u>	<u>(91,478)</u>	<u>681,256</u>

The net carrying value of equipment held under a finance lease is \$25,178 (2019: \$17,865)



	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Buildings - School	561,506	(178,976)	382,530
Classroom Furniture and Fittings	327,195	(191,513)	135,682
Information and Communication Technology	284,778	(231,944)	52,834
Leased Assets	57,787	(32,609)	25,178
Library Resources	31,587	(18,038)	13,549
Musical Instruments	9,761	(9,746)	15
Plant & Machinery	288,223	(221,568)	66,655
Sports Equipment	34,359	(29,546)	4,813
Balance at 31 December 2020	<u>1,595,196</u>	<u>(913,940)</u>	<u>681,256</u>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings - School	380,624	10,838	-	-	(13,132)	378,330
Classroom Furniture and Fittings	157,952	12,901	(2,055)	-	(27,917)	140,881
Information and Communication Technology	88,255	22,650	-	(29)	(38,978)	71,898
Leased Assets	29,072	6,404	-	-	(17,612)	17,864
Library Resources	11,071	2,629	-	(774)	(1,939)	10,987
Musical Instruments	69	-	-	-	-	69
Plant & Machinery	66,254	-	-	-	-	66,254
Sports Equipment	5,868	-	-	-	-	5,868
Balance at 31 December 2019	<u>739,165</u>	<u>55,422</u>	<u>(2,055)</u>	<u>(803)</u>	<u>(99,578)</u>	<u>692,151</u>

The net carrying value of equipment held under a finance lease is \$17,865 (2018: \$29,073)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings - School	543,838	(165,508)	378,330
Classroom Furniture and Fittings	351,493	(210,612)	140,881
Information and Communication Technology	277,609	(205,711)	71,898
Leased Assets	64,997	(47,133)	17,864
Library Resources	28,482	(17,495)	10,987
Musical Instruments	9,761	(9,692)	69
Plant & Machinery	310,891	(244,637)	66,254
Sports Equipment	34,359	(28,491)	5,868
Balance at 31 December 2019	<u>1,621,430</u>	<u>(929,279)</u>	<u>692,151</u>



13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	40,970	13,737	13,738
Accruals	9,717	5,100	5,100
Employee Entitlements - Salaries	208,654	170,509	158,367
Employee Entitlements - Leave Accrual	23,438	20,053	20,053
	<u>282,779</u>	<u>209,399</u>	<u>197,258</u>
Payables for Exchange Transactions	282,779	209,399	197,258
	<u>282,779</u>	<u>209,399</u>	<u>197,258</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	-	6,556	6,556
	<u>-</u>	<u>6,556</u>	<u>6,556</u>

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	134,664	134,664	114,992
Increase/ (decrease) to the Provision During the Year	(42,261)	20,000	19,672
Use of the Provision During the Year	(4,355)	(130,556)	-
Provision at the End of the Year	<u>88,048</u>	<u>24,108</u>	<u>134,664</u>
Cyclical Maintenance - Current	63,762	110,556	110,556
Cyclical Maintenance - Term	24,286	(86,448)	24,108
	<u>88,048</u>	<u>24,108</u>	<u>134,664</u>



16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	12,228	10,806	8,803
No Later than One Year - Interest	1,758	734	3,267
Later than One Year and no Later than Five Years	12,634	2,658	7,582
Later than One Year and no Later than Five Years - Interest	830	96	411
	<u>27,450</u>	<u>14,294</u>	<u>20,063</u>

17. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	641	641	641
	<u>641</u>	<u>641</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 projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
LSC Space Development	in progress	-	54,932	(5,279)	-	49,653
5YA Block 3 & 11 Upgrade	in progress	-	-	(2,607)	-	(2,607)
5YA Canopy & Turf	in progress	-	-	(6,695)	-	(6,695)
5YA Drainage	in progress	-	-	(1,151)	-	(1,151)
5YA Synthetic Turf	in progress	-	-	(1,456)	-	(1,456)
Totals		-	<u>54,932</u>	<u>(17,188)</u>	-	<u>37,744</u>

Represented by:

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

49,653
11,909

37,744

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block 2 & 4 Floors	completed	-	31,000	(31,000)	-	-
Block 3 Doors	completed	-	15,670	(15,670)	-	-
Block 1 Upgrade	completed	34	-	-	(34)	-
Totals		<u>34</u>	<u>46,670</u>	<u>(46,670)</u>	<u>(34)</u>	<u>-</u>



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 for Asian Language Literacy in Schools.

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held at Beginning of the Year	46,551	46,551	117,202
Funds Spent on Behalf of the Cluster	25,760		70,651

Distribution of Funds

Funds Held at Year End	<u>20,791</u>	<u>46,551</u>	<u>46,551</u>
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These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank	20,791	46,551	46,551
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Equity

	<u>20,791</u>	<u>46,551</u>	<u>46,551</u>
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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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,110	4,960
Full-time equivalent members	0.07	0.06
<i>Leadership Team</i>		
Remuneration	1,003,611	1,010,434
Full-time equivalent members	11.00	13.00
Total key management personnel remuneration	<u>1,008,721</u>	<u>1,015,394</u>
Total full-time equivalent personnel	<u>11.07</u>	<u>13.06</u>

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

Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

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:

	2020 Actual	2019 Actual
Total	\$0	\$0
Number of People	Nil	Nil

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

- (a) A contract for LSC Space Development, which will be fully funded by the Ministry of Education. \$54,931 has been received of which \$5,279 has been spent on the project to date;
- (b) a contract for 5YA Blocks 3 & 11 Upgrade which will be fully funded by the Ministry of Education. No funds have been received but \$2,607 has been spent on the project to date; and
- (c) a contract for 5YA Canopy & Turf which will be fully funded by the Ministry of Education. No funds have been received but \$6,695 has been spent on the project to date; and
- (d) a contract for 5YA Drainage which will be fully funded by the Ministry of Education. No funds have been received but \$1,151 has been spent on the project to date; and
- (e) a contract for 5YA Synthetic Turf which will be fully funded by the Ministry of Education. No funds have been received but \$1,456 has been spent on the project to date.

(Capital commitments at 31 December 2019: NIL)

(b) Operating Commitments

As at 31 December 2020 the Board had not entered into any operating commitments (2019: 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	586,072	503,598	534,568
Receivables	296,809	156,948	211,445
Investments - Term Deposits	516,009	311,799	311,799
Total Financial assets measured at amortised cost	<u>1,398,890</u>	<u>972,345</u>	<u>1,057,812</u>

Financial liabilities measured at amortised cost

Payables	282,779	209,399	197,258
Finance Leases	24,862	13,464	16,385
Total Financial Liabilities Measured at Amortised Cost	<u>307,641</u>	<u>222,863</u>	<u>213,643</u>

27. Events After Balance Date

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

28. Comparatives

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



Onerahi School

Kiwisport Statement

As at 31 December 2020

Kiwisport is a government funding initiative to support students participation in organised sport. In 2020, the school received a total of Kiwisport funding of \$7171 (exc. GST) [2019: \$7479].

The following sports/activities were allocated Kiwisport funding:

- Sail Northland Sailing School
- Cross Country buses
- Ten Pin Bowling entry fees and transportation
- Transport to Parihaka Memorial
- Transport to Athletics Tournament
- Transport to Loop Walk
- Team Trip to Matakohē Limestone Island
- Aquatic Centre subsidy
- WPPA Sport Subscriptions

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF ONERAHI SCHOOLS'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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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 20, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 25 May 2021. 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

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

Responsibilities of the Board for the financial statements

The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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

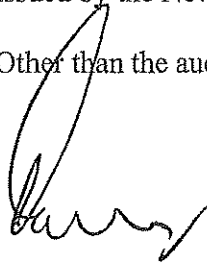
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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.

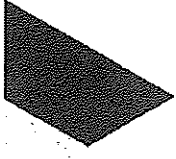
Other than the audit, we have no relationship with or interests in the School.



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



Analysis of Variance Reporting



School Name:	Onerahi School	School Number: 1062
Strategic Aim: Analysis repo	<p><i>Students will become effective mathematical problem-solvers</i></p> <p>Through targeted problem-solving activities that build strategy and knowledge based on authentic contexts, and through professional learning conversations, we will achieve an increase in students achieving at and above the expected level in Maths.</p> <p><i>To explore Mathematics through the school vision</i></p> <p>All students will show progress against the New Zealand Curriculum</p> <p>A minimum of 85% of all students will achieve at or above their expected level</p>	
Annual Aim:		
Target:	A minimum of 85% of all students will achieve at or above their expected level	
Baseline Data:	<p>2019</p> <ul style="list-style-type: none"> • 80.9% of students achieved at or above the expected level • 71.4% of Māori students achieved at or above the expected level <p>2020</p> <ul style="list-style-type: none"> • 80.7% of students achieved at or above the expected level • 67.8% of Māori students achieved at or above the expected level 	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><i>In class differentiated teaching, effective practice.</i></p> <ul style="list-style-type: none"> • School Wide – Investigate the impact and value of targeted problem solving, through PLD 	<ul style="list-style-type: none"> • Staff engaged in PLD with a focus on improving student outcomes through developing teacher pedagogy in mathematics. • Teachers endeavoured to provide engaging activities in class for learners, with a focus on problem solving and with mixed ability grouping. • High levels of engagement from students in mathematics was evident through change in dispositions of students. 	<ul style="list-style-type: none"> • Second year of PLD in Mathematics for staff which built upon learning undertaken by staff in 2019. This built upon teacher capabilities, understanding of curriculum and effective delivery to engage learners and promote learning. • Maximum participation in PLD is developing a common understanding of effective practice in mathematics. • Learning tasks are carefully selected to promote student engagement, thinking and collaborative learning that allows for progression. 	<ul style="list-style-type: none"> • Maths team to continue to work closely with staff to further embed effective practices in classrooms. Staff to support each other with ongoing learning in effective maths teaching. Regular discussions with staff, led by the maths team about Mathematics teaching and learning.
<ul style="list-style-type: none"> • Assessment is based on OTJ's – Many tools and strategies to collect this data are used. • Using data to inform practice. 	<ul style="list-style-type: none"> • Observations, learning conversations and formal assessment tools are all used to make OTJs on student achievement. • Staff having a clear understanding of where students should be within the curriculum levels. • Staff explored the learning 	<ul style="list-style-type: none"> • Teachers gained a better understanding of expected achievement levels for students across all strands of the Mathematics curriculum and what this looks like. The progressions are another tool to be used in supporting OTJs 	<ul style="list-style-type: none"> • All staff to explore the mathematics learning progressions and big ideas to support students in articulating their next learning steps. • Look into the PACT Tool and how it may support teachers in making OTJ's against the curriculum.



MINISTRY OF EDUCATION

Tātaritanga raraunga



<p>Interventions to support students.</p> <ul style="list-style-type: none"> Teachers collaborate within the school community to moderate, gain ideas and support students 	<p>progression framework in depth</p> <ul style="list-style-type: none"> Draft of signposts developed to ensure students are on track and progressing. Through accelerated learning practices: <ul style="list-style-type: none"> The key principles of ALiM are continually being developed across the school - use of rich tasks, mixed-ability grouping, explicitly making links to the real world, focusing on developing student dispositions in Maths, teaching for success at the expected level. All students had access to school wide and interschool competitions and activities. Teacher aides received professional development to enable consistency within teaching strategies. Moderation within year levels. 	<ul style="list-style-type: none"> Students who participated in these programmes had clear learning goals and a pathway constructed with and for them. Teachers developed an understanding of what need to be experienced next to develop big ideas in mathematics. Allowing staff ownership of the process, they were motivated to engage in seeking opportunities to grow and learn. 	<ul style="list-style-type: none"> Will use signposts to identify learning needs for intervention. These accelerated learning practices become the norm and are embedded in the teaching and learning of Onerahi. Mentorship for new staff. Teacher observations and feedback within teams. With team structure changing more opportunities to get year groups together. Team planning opportunities for team planning. Professionals discussions on what data looks like. Being proactive and responsive in modifying teaching and learning
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MINISTRY OF EDUCATION

Tātaritanga raraunga



<ul style="list-style-type: none">• Staff seek opportunities to communicate with parents and Whanau.	<ul style="list-style-type: none">• Community asked what is important in learning, through community engagement. This was recorded and reflected in the school's new strategic plan.• Ongoing learning conversations with parents. Through Dojo, face to face and reporting.• Home Learning through Covid allowed opportunities for family to be engaged with Maths learning. Seeing how Maths has changed.		<p>programmes to improve student outcomes.</p> <ul style="list-style-type: none">• Learning opportunities outside the classroom, as indicated by the school community through a local and integrated curriculum.
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Planning for next year:

A new strategic plan for the school has been developed. Mathematics will build to reflect this plan and its direction through teaching and learning, a rich local curriculum and Te Reo Māori me ona tikanga.

Design and implement a rich local curriculum

- consolidate what good practice in mathematics looks like.
- explore our local community and the opportunities it provides to develop mathematical understanding in the real world. (local community gardens, wetlands, shops etc) and the problem-solving opportunities they provide.

Embed Te Reo Māori me ona Tikanga

- consolidate ways to explore mathematics and numeracy to enable success for all
- using oral language skills such as talk moves to explore mathematical contexts

Define the kaupapa of teaching and learning.

- develop wide sources and an understanding to build student agency through explicit teaching
- investigate the role of data to identify areas of growth, teaching and learning, and moderation.
- create Signposts for learning.

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



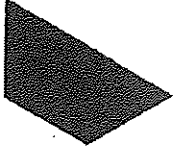
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Te Kaitiaki

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Analysis of Variance Reporting



School Name:	Onerahi School
School Number:	1062
Strategic Aim: Analysis repo	Enable teachers to activate educationally powerful connections for student learning outcomes in Literacy
Annual Aim:	To accelerate priority learners to at or above their expected level in Literacy in every class with a schoolwide focus on Reading (switch from 2019 focus on written language)
Target:	<p>By the end of 2021 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 2021 70% of all year 1-6 Maori learners will be achieving at or above their expected level in writing</p>
Baseline Data:	<p>Writing</p> <p>2019</p> <ul style="list-style-type: none"> • 78.7% of all year 1-6 children are working at or above their expected level • 67.5%: of all Māori learners are working at or above their expected level <p>2020</p> <ul style="list-style-type: none"> • 73.0% of all year 1-6 children are working at or above their expected level • 61.8%: of all Māori learners are working at or above their expected level <p>Reading</p> <p>2019</p> <ul style="list-style-type: none"> • 81.4% of all year 1-6 children are working at or above their expected level • 73.4%: of all Māori learners are working at or above their expected level <p>2020</p>



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- 77.7% of all year 1-6 children are working at or above their expected level
- 64.1% of all Māori learners are working at or above their expected level

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Instruction for these learners varied across year levels and classes. Intervention was shorter this year meaning teachers had 10 weeks to accelerate students at least one sub-level 	<ul style="list-style-type: none"> Students were part of the learning process, understanding where they were at, their learning outcome/goal. Students accessed a range of materials and tools, and accessed online supports both at home and at school. 	<ul style="list-style-type: none"> Work with facilitator in implementing ALL in reading next year to upskill new staff to SIT team, and new staff to the school (professional development in school)
<ul style="list-style-type: none"> Strengthening parent/whanau/teachers' relationships through use of technology for informal meetings as a result of covid-19 and level restrictions imposed throughout year. Contact was ongoing through face to face meetings, phone calls, texts, emails and Class Dojo 	<ul style="list-style-type: none"> 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. Focus on ensuring descriptions of what was shared highlighted the learning (curriculum links) 	<ul style="list-style-type: none"> Parents were aware of their children's progress, goals and next learning steps. Sharing learning online meant family/whanau were continually updated. Dojo iPads in class meant learners did not rely on teachers to upload learning, that they could own this process and relieve the pressure on the teacher to continuously update their Dojo profiles. 	<ul style="list-style-type: none"> Continue to provide feedback in a way that reflects the child's needs (precise, immediate and meaningful). Embed best practice in our classroom practice, and integrate writing and reading into other curriculum areas. Continue focusing on pedagogical shifts and deliberate acts of teaching
<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Data indicates students in years 1-6 working at or above their expected level in reading was 5.2% lower than the set target of 80% by the end of the year. The target of 70% for Maori students was 	<ul style="list-style-type: none"> Even though targets were not met, all students made progress within the levels they are working at even though their progress may not have shown a shift in a curriculum level. OTJs for 	<ul style="list-style-type: none"> Focus on developing early literacy skills in years 0-3 as part of foundation skills learning (based on assessment information, OTJ analysis, stakeholder feedback and strategic plan review).



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<p>Literacy) programme in all classes (1-6) with a focus on reading (a shift from writing)</p> <ul style="list-style-type: none"> 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 SIT team worked alongside teachers to support them in their programmes and 	<p>also not met, with the total of those achieving at or above their expected level being 6.8% lower than this target.</p> <ul style="list-style-type: none"> 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. Signposts being developed to support expectations in Literacy are shared and owned by all staff Support for new staff varied across teams, support for 	<p>students in years 2-3 reflected a need for further intervention to accelerate students to meet their expected levels, and for those that had previous interventions further support is needed to ensure these students continue to make progress</p> <ul style="list-style-type: none"> More personalized learning programmes based on dispositions for learning. Dispositions prominent in understanding learners needs and next steps in Literacy. In some senior classes students identified their dispositions alongside their teachers, and used these to inform their learning. This gave them ownership and supported them in identifying their strengths and next steps Most teachers owned and adapted their teaching to focus on acceleration. Having 	<ul style="list-style-type: none"> Provide opportunities for teachers and students to recognise Literacy happens across the curriculum: continue exploring resources to support this Continue to strengthen link between school and home to support the learning, support students in sharing their learning via class dojo independently across the school Children with previous ALL intervention tracked and progress monitored by SIT team to ensure what was successful for those learners is utilised by their teachers and within their Literacy programmes Continue developing learning dispositions and draw attention to these through conversations with learners. Monitor and assess
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<p>identifying the changes they made that caused success for learners. Teachers who had previously worked on the ALL initiative supported new teachers within their collaborative teams and year level groups with discussions, ideas and strategies, observations, readings and planning information and examples.</p> <ul style="list-style-type: none"> 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. 	<p>teachers focused on dispositions and outcomes for learners. SIT team used ALL funding to run regular workshops with the staff in which they were released in year groups to connect, share learning and ideas, and support the development of successful Literacy programmes across the school</p> <ul style="list-style-type: none"> 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. Most ALL students moved at least one sublevel (6 months progress) Children in years 4-6 were surveyed on goal setting and 	<p>the programme run over one term was received positively by staff who felt they could dedicate their time to their learners' needs without the pressure of 'fitting the time into their day'.</p> <ul style="list-style-type: none"> Teachers new to the school felt that understanding the programme was supported by the SIT team. Programmes reflected their learning and changed to support learner achievement 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 	<p>dispositions, identify ways we can do this</p> <ul style="list-style-type: none"> Update and utilise CaAP plan to correctly identify target students and possible support – if they have had initiatives why are they still underachieving? What needs to change? 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 Moderating assessments in year levels to ensure results are valid and reflect the standard Inquire into assessment practices and how assessment is being used
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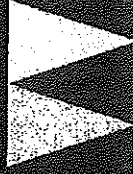
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<ul style="list-style-type: none"> • DATs (Deliberate Acts of Teaching) for each child focused on questioning them about their learning pathway and their next learning steps (programme is still focused around learning pathways – how, why, what and so what? With children developing learning intentions based on their next steps and assessment information alongside the teacher 	<p>attitude this year. This data was used to support the ALL programme development for 2021, reflect on success and challenges in 2020, and as part of the strategic review in 2020. Years 1-3 data was based on learning conversations and dispositional data</p> <ul style="list-style-type: none"> • Teachers integrated their Literacy programmes and used pre-teaching as a way to support learners in having a more active role in whole class learning. In senior classes, teachers drew attention to specific genres, spelling rules, punctuation and formation of sentences through texts, transferring this learning to writing. 	<ul style="list-style-type: none"> • 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 • Teachers adapted programmes to integrate reading and writing. Pre-teaching supported priority learners to become go-to kids in the session with the whole class. In years 4-6 teachers used their time to work one on one with in group situations with their learners analysing texts and comparing this to their writing to recognise writing style, topic-specific vocab and draw attention to surface features alongside the deeper features. 	<p>across the school: informing not reflecting. Explore other assessment options in Literacy and across the curriculum</p> <ul style="list-style-type: none"> • Share draft signposts with staff for review and revise to finalise these. Share completed document and imbed as part of everyday practice and expectations
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<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • 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 added promptly this year meaning SIT team could access this information and analyse it in a timely manner. 	<ul style="list-style-type: none"> • 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 the tracking sheet after revisiting the need for this information to be centralised for the SIT team and for the tracking of learners. As a school we are still exploring centralising data collection, this process will continue to be reviewed next year
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Planning for next year

A new strategic plan for the school has been developed. Mathematics will build to reflect this plan and its direction through teaching and learning, a rich local curriculum and Te Reo Māori me ona tikanga.

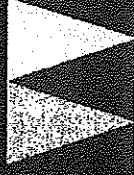
Design and implement a rich local curriculum

- Exploring the local area and making connections with literacy. Language experience groups using the community to explore language.
- Making connections with other experts within the community
- 'The Nest' (year 1-2) building and exploring what good practice looks like with current research, local knowledge and recording this.



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Embed Te Reo Māori me ona Tikanga

- Exploring how relationships impact teaching and learning (Teaching to the North East)
- Making connections between Māori and English

Define the kaupapa of teaching and learning.

- Addressing needs within year levels across the school (strong foundation skills in junior years within the nest)
- Tracking priority learner's data for current and past ALL students
- Supporting new teachers to SIT team 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
- Funding for ALL with the focus on reading applied for (first time for this focus to be on reading not writing, previous years have focused on writing and maths)